SHIRE OF WILLIAMS MINUTES

ORDINARY COUNCIL MEETING

WEDNESDAY 21 JULY 2021

DISCLAIMER

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SHIRE OF WILLIAMS STRAETGIC COMMUNITY PLAN 2017-2032

ECONOMIC	SOCIAL AND CULTUTURAL	LAND USE & ENVIRONMENT	CIVIC LEADERSHIP
To support industry and business development through the development of sustainable infrastructure and investment opportunities.	**To be a safe and welcoming community where everyone is valued and has the opportunity to contribute and belong.**	**To have a balanced respect for our natural assets and built environment, retaining our lifestyle values and community split.**	**Strong civic leadership representing the whole of the Shire which engages in effective partnerships and reflects the aspirations of an engaged community.**
ED1. Develop infrastructure and investment that is sustainable and an ongoing legacy to the Shire. **ED2**. To have appropriate levels of housing to cater for population retention and growth.	**SCD1.** To provide community infrastructure and facilities that meet the needs of the population. **SCD2**. To support a safe and healthy community with a strong sense of community pride. **SCD3**. To recognise the vibrant history of the Shire and its rich, varied cultural heritage and natural environment is valued, respected, promoted and celebrated.	**LUE1**. To enhance, promote, rehabilitate and leverage the natural environment so it continues to be an asset to the community. **LUE2**. Natural assets and public open spaces are accessible, well utilised and managed. LUE3. Recognising and implementing sustainability measures. **LUE4**. To have safe and well maintained transport network that supports local economy.	**CL1**. The Shire is efficient in its operations, actively listens to the community and anticipates and responds to the community needs. **CL2**. The revenue needs of the Shire are managed in an equitable, proactive and sustainable manner. **CL3.** Effective collaboration and shared services with other relevant Local, State and Federal Government agencies, industry and community organisations.

Contents

AGENDA

1.0 Declaration of Opening / Announcement of Visitors

The Presiding Member, President Jarrad Logie, declared the Meeting open at 3.46pm.

2.0 Record of Attendance / Apologies / Leave of Absence

Elected Members
Cr Jarrad Logie - President
Cr Natalie Major - Deputy President
Cr Moya Carne
Cr Gil Medlen
Cr Simon Harding
Cr Alex Watt
Cr Bob Baker
Cr Tracey Price
Cr Bernie Panizza

Staff
Geoff McKeown - Chief Executive Officer
Cara Ryan - Manager of Finance (4.27pm to 4.40pm)
Manuela Lenehan - Minute Taker

Visitors – Nil
Apologies - Nil
Leave of Absence – Nil

3.0 Public Question Time

Nil

4.0 Petitions / Deputations / Presentations

Nil

5.0 Declarations of Interest

DECLARATION OF INTEREST	
Name / Position	Cr Alex Watt / Councillor
Item No. / Subject	8.2.1 Road Construction Programme 2021 - 2022
Type of Interest	Indirect Financial

DECLARATION OF INTEREST	
Name / Position	Cr Jarrad Logie / President
Item No. / Subject	8.2.2 Salaries and Allowances Tribunal Determination for Elected Members
Type of Interest	Direct Financial

DECLARATION OF INTEREST	
Name / Position	Cr Bob Baker / Councillor
Item No. / Subject	8.3.3 Adoption of the 2021/2022 Budget – Fees & Charges
Type of Interest	Direct Financial

6.0 Confirmation of Minutes of Previous Meetings

6.1 Ordinary Council Meeting Held 23 June 2021

Officer's Recommendation
That the Minutes of the Ordinary Council Meeting held 23 June 2021, as previously circulated, be confirmed as a true and accurate record.

Council Resolution
Harding/Price
That the Minutes of the Ordinary Council Meeting held 23 June 2021, as previously circulated, be confirmed as a true and accurate record.

Carried 9/0
Resolution 1/22

6.2 Audit Committee Meeting Held 23 June 2021

Officer's Recommendation
That the Minutes of the Audit Committee Meeting held 23 June 2021, as previously circulated, be received.

Council Resolution
Harding/Panizza
That the Minutes of the Audit Committee Meeting held 23 June 2021, as previously circulated, be received.

Carried 9/0
Resolution 2/22

7.0 Announcements by Presiding Member Without Discussion

Nil

8.0 Matters Which Require Decisions

8.1 Development and Regulatory Services

8.1.1 Building Permits

File Reference	13.34.10
Statutory Ref.	*Building Act 2011, Building Regulations 2012*
Author & Date	Trevor Brandy 8 July 2021
Attachments	Nil

Background
The Environmental Health Officer/ Building Surveyor undertakes a number of activities in accordance with legislation that require a decision by Council. This report includes detail of these activities.

Comment
Building Permits issued for the Month of June 2021:

Permit Number	Owner	Address	Description
457	William Fowler	9476 York/Williams Road	Repair of Shearing Shed
458D	Frank Bowman	Lot 35 (16) Growse Street Williams	Demolition of Existing Dwelling
459D	Catherine Ford	Lot 38 (14) New Street Williams	Demolition of Rabbit Chiller

Strategic Implications
This item aligns with the community's vision and aspirations as contained in the Shire of Williams Strategic Plan 2017 to 2032. Specifically, it relates to the following strategy(s);
CL 4.4 Monitor and ensure compliance with regulatory framework for local government business.

Financial Implications
Fees are received for processing Building Permits in accordance with the *Building Regulations 2012.*

Voting Requirements
Simple Majority

Officer's Recommendation
That Council endorse the issue of Building Permits for the month of June 2021.

Council Resolution
Major/Medlen
That Council endorse the issue of Building Permits for the month of June 2021.
Carried 9/0
Resolution 3/22

8.1.2 Development Application – Proposed Variation of Residential Design Codes

File Reference	10.60.15
Statutory Ref.	Town Planning Scheme No.2 and Residential Design Codes
Author & Date	Trevor Brandy 15 July 2021
Attachments	Nil

Background

This report recommends that a variation to the Residential Design Codes (R Codes) for the approval of a carport at 21 Rosselloty Street, Williams. The applicant wishes to vary the front set back to 2.0m and not 3.0m as required by the R Codes.

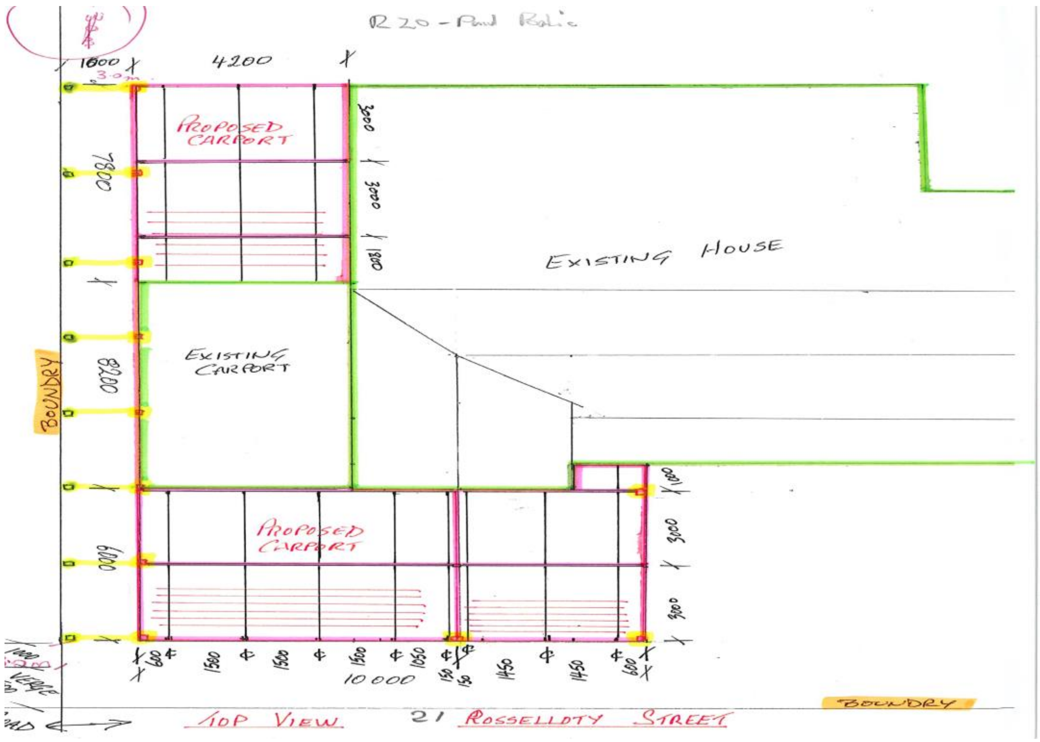
Comment

The applicant is proposing a 6.0m x 10.0m carport at the front of the property for the purposes of housing vehicles and requested a 1.0m setback from the front building line. The application conflicts with R Codes requirements for a minimum 3.0m set back.

Discussion with the applicant that a 2.0m setback and compliance with the 50% coverage at the front of the house could be considered by Council.

The subject land is zoned residential under the Shire of Williams Local Planning Scheme No 2 and is situated at 21 Rosselloty Street, Williams. It comprises a total area of 0.2013 hectares.

A copy of the submitted plans in support of the application is provided below.



Site Plan of Proposed Carport

Aerial View of 21 Rosselloty Street

21 Rosselloty Street is zoned R20 and classified 'Residential' under the Shire of Williams Local Planning Scheme No.2 (LPS2). Changes to the R Codes as of the 2 July 2021 reflect changes of up to 60% of the front set back and the pitch of roof, materials to match existing. The proposal appears to reflect that the building material will match the existing.

The Shire's contract planning officer has been involved with the conditions on this application with her areas of expertise noted during writing.

Strategic Implications
This item aligns with the community's vision and aspirations as contained in the Shire of Williams Strategic Plan 2017 to 2032. Specifically, it relates to the following strategy(s);

CL 4.4 Monitor and ensure compliance with regulatory framework for local government business.

Financial Implications
Fees are received for processing Building Permits in accordance with the *Building Regulations 2012.*

Voting Requirements
Simple Majority

Officer's Recommendation

That Council approve the development application submitted by the applicant (Landowner) to erect a carport at 21 Rosselloty Street, Williams with a 2.0m front setback subject to compliance with the following conditions and advice notes:

Conditions

1. That the front over all coverage of 50% not be exceeded by the proposed carport.
2. The proposed development shall be undertaken in accordance with the information and plans submitted in support of the application subject to any modifications required as a consequence of any condition/s of this approval or otherwise approved by Council.
3. Any additional development which is not in accordance with the application the subject of this approval or any condition of approval will require the further approval of Council.
4. The proposed development shall be substantially commenced within two (2) years from the date of this approval. If the development is not substantially commenced within this period this approval shall lapse and have no further effect. Where an approval has so lapsed, the proposed development shall not be carried out without the further approval of Council having first being sought and obtained.

Advice Notes

1. This approval is not an authority to ignore any constraint to development on the land which may exist through contract or on title, such as an easement or restrictive covenant. It is the responsibility of the applicant and landowner and not the Shire to investigate any such constraints before commencing development. This approval will not necessarily have regard to any such constraint to development, regardless of whether or not it has been drawn to the Shire's attention.
2. This is a development approval of the Shire of Williams under its Town Planning Scheme No.2. It is not a building permit or an approval to commence or carry out development under any other law. It is the responsibility of the applicant/landowner to obtain any other necessary approvals, consents, permits and licenses required under any other law, and to commence and carry out development in accordance with all relevant laws.
3. Failure to comply with any of the conditions of this development approval constitutes an offence under the provisions of the *Planning and Development Act 2005* and the Shire of Williams Town Planning Scheme No.2 and may result in legal action being initiated by the local government.
4. If the applicant or landowner is aggrieved by this determination there is a right of review by the State Administrative Tribunal in accordance with the Planning and Development Act 2005 Part 14. An application must be submitted to the State Administrative Tribunal within 28 days of the determination.

Council Resolution

Watt/Medlen

That Council approve the development application submitted by the applicant (Landowner) to erect a carport at 21 Rosselloty Street, Williams with a 2.0m front setback subject to compliance with the following conditions and advice notes:

Conditions

1. That the front over all coverage of 50% not be exceeded by the proposed carport.
2. The proposed development shall be undertaken in accordance with the information and plans submitted in support of the application subject to any modifications required as a consequence of any condition/s of this approval or otherwise approved by Council.
3. Any additional development which is not in accordance with the application the subject of this approval or any condition of approval will require the further approval of Council.

4. The proposed development shall be substantially commenced within two (2) years from the date of this approval. If the development is not substantially commenced within this period this approval shall lapse and have no further effect. Where an approval has so lapsed, the proposed development shall not be carried out without the further approval of Council having first being sought and obtained.

Advice Notes

1. This approval is not an authority to ignore any constraint to development on the land which may exist through contract or on title, such as an easement or restrictive covenant. It is the responsibility of the applicant and landowner and not the Shire to investigate any such constraints before commencing development. This approval will not necessarily have regard to any such constraint to development, regardless of whether or not it has been drawn to the Shire's attention.
2. This is a development approval of the Shire of Williams under its Town Planning Scheme No.2. It is not a building permit or an approval to commence or carry out development under any other law. It is the responsibility of the applicant/landowner to obtain any other necessary approvals, consents, permits and licenses required under any other law, and to commence and carry out development in accordance with all relevant laws.
3. Failure to comply with any of the conditions of this development approval constitutes an offence under the provisions of the *Planning and Development Act 2005* and the Shire of Williams Town Planning Scheme No.2 and may result in legal action being initiated by the local government.
4. If the applicant or landowner is aggrieved by this determination there is a right of review by the State Administrative Tribunal in accordance with the Planning and Development Act 2005 Part 14. An application must be submitted to the State Administrative Tribunal within 28 days of the determination.

Carried 9/0
Resolution 4/22

8.2 Office of the Chief Executive Officer

Cr Watt declared an indirect financial interest in the following Item 8.2.1 Road Construction Programme 2021-2022 and left the Meeting at 3.50pm.
The nature of his interest relates to Cr Watt being the owner of property on Marjidin Way and the proposed road improvement will benefit vehicle access to his property.

8.2.1 Road Construction Programme 2021-2022

File Reference	4.23.10
Statutory Ref.	Nil
Author & Date	Geoff McKeown 15 July 2021
Attachments	Nil

Background
At the June 2021 Ordinary Council Meeting, the Council was asked to endorse a draft Road Construction Programme for 2021/22. The programme would then appear in the draft 2021/22 Annual Budget for adoption.

Comment
The first seven (7) projects in the table below were endorsed by Council with the remaining three (3) to be further considered with supporting information, i.e. Pig Gully Road, Cemetery Road and Marjidin Way.

Road	Description	Funding Source	Amount	Total
Quindanning Darkan Road	Construct to Seal Standard (SLK 26.58 to 24.28) 2.3kms. Continuation of project commenced in 2020/21	Road Project Grant	281,700	
Congelin Narrogin Road	Construct to Seal Standard (SLK 0.00 to 1.25) 1.25kms. Includes new culvert	Road Project Grant	158,526	**440,226**
Rosselloty Street	Lower road surface towards New Street. Tie in the Brooking Street intersection and laneway (preliminary estimate only)	Local Roads & Community Infrastructure	140,000	**140,000**
Clayton Road	Seal shoulder (SLK 8.00 to 10.00), Widen shoulder (SLK 10.00 to 11.83)	Roads to Recovery	92,814	
York Williams Road	Reseal (SLK 15.59 to 19.00) 3.41km, pavement repair (SLK 7.28 to 7.66) 380m	Roads to Recovery	103,298	**196,112**
Brooking Street	Pavement repair, asphalt and new kerbing (SLK 0.00 to 0.16) between Albany Highway and Growse Street	Council	124,500	
Narrakine Road	Pavement repair and new culvert	Council	15,900	
Pig Gully Road	Culvert extension	Council	21,265	
Cemetery Road	Widen seal to 7m (SLK 0.00 to 0.42)	Council	31,515	
Marjidin Way	Widen intersection to allow RAV7 access (preliminary estimate only)	Council	63,991	**257,171**
				$1,033,509

Pig Gully Road – Culvert Extension

The request for this project to be included in the programme came from property owners that use the road. They raised the issue of the culvert being too narrow for seeding and harvesting equipment. Damage occurred to a scarifier when dirt gave way causing the wheel to drop off the edge snapping the axle.

The culvert does not have headwalls and dirt has eroded around it, exposing the pipe and reducing the width. Currently the 'safe' trafficable width is approximately 4.2m.

Cemetery Road – Widen Seal to 7.0m

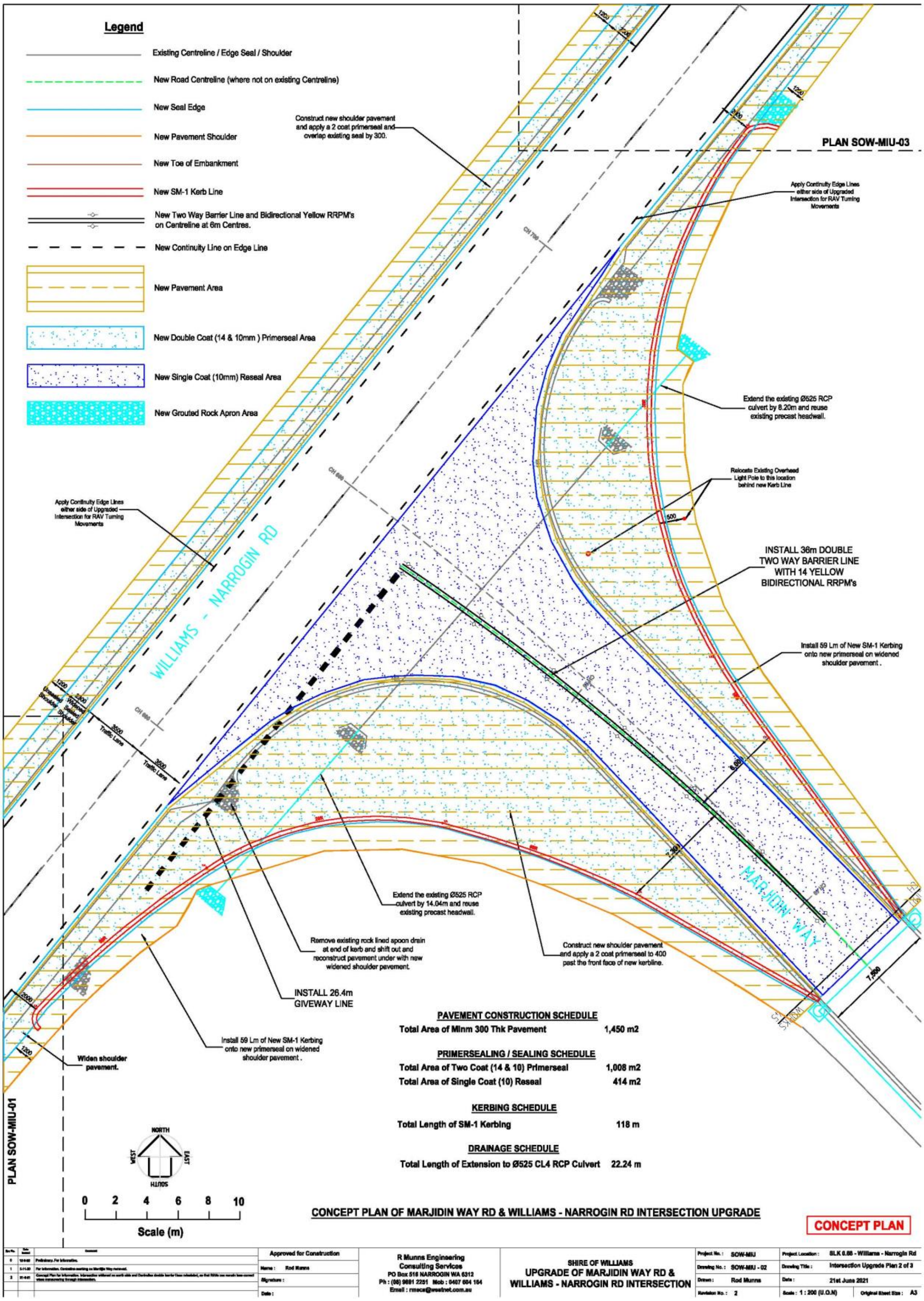
Currently Cemetery Road has a narrow seal width of between 3m and 4m. The project is to take this seal out to the standard 7m width to address current edge wear. The length of the seal is 420m. The seal condition is aging and a future project should be considered to apply a reseal.

Marjidin Way – Widen Intersection for RAV Access

This project is proposed to support Restricted Access Vehicle (RAV) access to the Marjidin Way Industrial Estate. The current intersection, designed and constructed by LandCorp, is only compliant for as-of-right vehicles under 19m in length. Some businesses in Marjidin Way require access by longer vehicles and the project will benefit future expansion of the industrial area. A design has been prepared and appears on the following page.

A cost estimate has been prepared which is currently more than the available funds for this project.

It would be beneficial to seek quotes from suitable contractors for this work to assess their costs against the Shire's cost estimate. The project may be suited to an external contractor rather than being done in-house as there are some complexities with traffic management extending onto the Narrogin Road and the relocation of a light pole on the verge.


Legend
Existing Centreline / Edge Seal / Shoulder
New Road Centreline (where not on existing Centreline)
New Seal Edge
New Pavement Shoulder
New Toe of Embankment
New SM-1 Kerb Line
New Two Way Barrier Line and Bidirectional Yellow RRPM's on Centreline at 6m Centres.
New Continuity Line on Edge Line
New Pavement Area
New Double Coat (14 & 10mm) Primerseal Area
New Single Coat (10mm) Reseal Area
New Grouted Rock Apron Area
Construct new shoulder pavement and apply a 2 coat primerseal and overlap existing seal by 300.
PLAN SOW-MIU-03
Apply Continuity Edge Lines either side of Upgraded Intersection for RAV Turning Movements
Extend the existing Ø525 RCP culvert by 8.20m and reuse existing precast headwall.
Relocate Existing Overhead Light Pole to this location behind new Kerb Line
INSTALL 36m DOUBLE TWO WAY BARRIER LINE WITH 14 YELLOW BIDIRECTIONAL RRPM's
Install 59 Lm of New SM-1 Kerbing onto new primerseal on widened shoulder pavement .
WILLIAMS - NARROGIN RD
MARJIDIN WAY
Extend the existing Ø525 RCP culvert by 14.04m and reuse existing precast headwall.
Remove existing rock lined spoon drain at end of kerb and shift out and reconstruct pavement under with new widened shoulder pavement.
Construct new shoulder pavement and apply a 2 coat primerseal to 400 past the front face of new kerbline.
INSTALL 26.4m GIVEWAY LINE
Install 59 Lm of New SM-1 Kerbing onto new primerseal on widened shoulder pavement .
Widen shoulder pavement.
PLAN SOW-MIU-01
PAVEMENT CONSTRUCTION SCHEDULE
Total Area of Minm 300 Thk Pavement 1,450 m2
PRIMERSEALING / SEALING SCHEDULE
Total Area of Two Coat (14 & 10) Primerseal 1,008 m2
Total Area of Single Coat (10) Reseal 414 m2
KERBING SCHEDULE
Total Length of SM-1 Kerbing 118 m
DRAINAGE SCHEDULE
Total Length of Extension to Ø525 CL4 RCP Culvert 22.24 m
NORTH
EAST
SOUTH
WEST
0 2 4 6 8 10
Scale (m)
CONCEPT PLAN OF MARJIDIN WAY RD & WILLIAMS - NARROGIN RD INTERSECTION UPGRADE
CONCEPT PLAN
Approved for Construction
Name : Rod Munns
Signature :
Date :
R Munns Engineering Consulting Services
PO Box 516 NARROGIN WA 6312
Ph : (08) 9881 2251 Mob : 0407 604 164
Email : rmecs@westnet.com.au
SHIRE OF WILLIAMS
UPGRADE OF MARJIDIN WAY RD & WILLIAMS - NARROGIN RD INTERSECTION
Project No. : SOW-MIU
Drawing No. : SOW-MIU - 02
Drawn : Rod Munns
Revision No. : 2
Project Location : SLK 0.66 - Williams - Narrogin Rd
Drawing Title : Intersection Upgrade Plan 2 of 3
Date : 21st June 2021
Scale : 1 : 200 (U.O.N)
Original Sheet Size : A3

Strategic Implications
This item aligns with the community's vision and aspirations as contained in the Shire of Williams Strategic Community Plan 2017 to 2032. Specifically, it relates to the following strategy(s):

LUE 4.1 Strive for high-quality, well-constructed and maintained local road network.
LUE 4.2 Ensure adequate and appropriate drainage is considered in all road upgrades and maintenance for both town and rural roads.
CL 2.2 Maintain accountability, transparency and financial responsibility.

Financial Implications
For consideration in the 2021/22 budget deliberation.

Voting Requirements
Simple Majority

Officer's Recommendation
That Council endorse the following three (3) projects for inclusion in the 2021/ 2022 Road Construction Programme and 2021/2022 Annual Budget:
1. Pig Gully Road – Culvert Extension;
2. Cemetery Road – Widen Seal to 7.0m; and
3. Marjidin Way – Widen Intersection for RAV Access.

Officer's Alternative Recommendation
That Council endorse the following two (2) projects for inclusion in the 2021/ 2022 Road Construction Programme and 2021/2022 Annual Budget:
1. Pig Gully Road – Culvert Extension; and
2. Marjidin Way – Widen Intersection for RAV Access.

Further, that the proposed funding for Cemetery Road, as outlined in this report, be redirected to the Marjidin Way project.

Council Resolution
Major/Baker
That Council endorse the Pig Gully Road – Culvert Extension works being included in the 2021/2022 Road Construction Programme. Further, the proposed works on Cemetery Road and Marjidin Way be considered at a later time pending further investigation on the Marjidin Way intersection costing and turnaround requirements for RAV 7 access.

Carried 7/1
Resolution 5/22

The resolution differed from the recommendation as Council wished to obtain more information on the estimated cost of upgrading Marjidin Way for RAV 7 vehicle access, including a suitable turnaround at the end of the road.

Cr Watt returned to the Meeting at 4.24pm.

Cr Logie declared a financial interest the following Item 8.2.2 Salaries and Allowances Tribunal Determination for Elected Members and left the Meeting at 4.24pm.
The nature of his interest relates to the proposed adoption of an amount for the President's Allowance.

The Deputy President, Cr Major, assumed the Chair.

8.2.2 Salaries and Allowances Tribunal Determination for Elected Members

File Reference	4.1.60
Statutory Ref.	Local Government Act 1995
Author & Date	Geoff McKeown 14 July 2021
Attachments	Nil

Background
In April 2021 the Salaries and Allowances Tribunal (SAT) completed a review of fees, allowances and expenses for local government elected members. In doing so it determined that remuneration, fees, expenses and allowance ranges will be maintained at current levels.

Council can now adopt a position on the payment of fees and allowances, and provision for reimbursement of expenses that will apply from 1 July 2021.

Comment
The *Local Government Act 1995* confers entitlement for elected members to claim fees, expenses and allowances. In recognition that local governments differ in size and levels of responsibility, all councils have been placed in a Band Range of 1 through to 4. The Shire of Williams is included in Band 4.

Table 1 below shows the minimum and maximum range for council meeting attendance as determined by SAT to be used from the 1 July 2021.

Table 1: Council meeting fees per meeting – local governments

	For the council member other than the mayor or president		For a council member who holds the office of mayor or president	
Band	**Minimum**	**Maximum**	**Minimum**	**Maximum**
1	$615	$793	$615	$1,189
2	$373	$582	$373	$780
3	$193	$410	$193	$634
4	$91	$238	$91	$490

Table 2 shows the fee range for committee meeting attendance. This includes, but is not limited to, the Audit Committee, and meetings where elected members are representing the Shire of Williams such as WALGA Central Country Zone, Regional Road Group, 4WDL VROC, HWEDA, etc. and meetings with a Minister of the Crown.

Table 2: Committee meeting and prescribed meeting fees per meeting – local governments

For a council member (including the mayor or president)		
Band	**Minimum**	**Maximum**
1	$308	$396
2	$186	$291
3	$97	$205
4	$46	$119

Council also has the option of paying elected members an annual fee in lieu of a council or committee meeting fees. Table 3 below shows the minimum and maximum annual fees that can be applied.

Table 3: Annual attendance fees in lieu of council meeting and committee meeting attendance fee - local governments

	For the council member other than the mayor or president		For a council member who holds the office of mayor or president	
Band	**Minimum**	**Maximum**	**Minimum**	**Maximum**
1	$24,604	$31,678	$24,604	$47,516
2	$14,865	$23,230	$14,865	$31,149
3	$7,688	$16,367	$7,688	$25,342
4	$3,589	$9,504	$3,589	$19,534

The final consideration for Council is the allowance to be paid to the President.

Although the Shire of Williams has not previously paid an allowance to the Deputy President, this is also included in the SAT determination.

The allowance recognises the additional tasks undertaken by the President and Deputy President, including the following:

(a) the leadership role of the President;
(b) the statutory functions for which the President is accountable;
(c) the ceremonial and civic duties required of the President, including local government business related entertainment; and
(d) the responsibilities of the Deputy President when deputising.

The maximum annual allowance for the President shall not exceed the maximum shown in the table below, or 0.2 per cent of the local government's operating revenue, whichever is the lesser.

Further, the allowance for the Deputy President, if endorsed by Council to be paid, will be 25% of the amount paid to the President.

Table 8: Annual allowance for a mayor or president of a local government

For a mayor or president		
Band	**Minimum**	**Maximum**
1	$51,258	$89,753
2	$15,377	$63,354
3	$1,025	$36,957
4	$513	$20,063

Now that the determination has been handed down by SAT, Council can review the level of fees to be paid from the 1 July 2021. A decision on this matter will require a resolution by absolute majority.

The recommendation includes an increase on the previous year of approximately 2%.

Strategic Implications
This item aligns with the community's vision and aspirations as contained in the Shire of Williams Strategic Community Plan 2017 to 2032. Specifically, it relates to the following strategy(s):

CL 2.2 Maintain accountability, transparency and financial responsibility
CL 4.4 Monitor and ensure compliance with regulatory framework for local government business

Financial Implications
To be included in the 2021/22 Annual Budget deliberation.

Voting Requirements
Absolute Majority

Officer's Recommendation
That Council adopts the following arrangements for the payment of elected member fees and allowances from the 1 July 2021:

1. A meeting fee of $148.00 for elected members and $291.00 for the President, for attendance at a council meeting;
2. A meeting fee of $78.00 for elected members and $119.00 for the President, for attendance at a committee meeting or (at the request of the local government) a meeting of a type prescribed in regulation 30(3A) of the *Local Government (Administration) Regulations 1996*;
3. An allowance for travel expenses to be calculated at 95.54c/km; and
4. A President's Allowance of $4,700.00.

Further, with regard to properly incurred out of pocket expenses, elected members will be reimbursed in full.

Council Resolution
Price/Medlen
That Council adopts the following arrangements for the payment of elected member fees and allowances from the 1 July 2021:

1. A meeting fee of $148.00 for elected members and $291.00 for the President, for attendance at a council meeting;
2. A meeting fee of $78.00 for elected members and $119.00 for the President, for attendance at a committee meeting or (at the request of the local government) a meeting of a type prescribed in regulation 30(3A) of the *Local Government (Administration) Regulations 1996*;
3. An allowance for travel expenses to be calculated at 95.54c/km; and
4. A President's Allowance of $4,700.00.

Further, with regard to properly incurred out of pocket expenses, elected members will be reimbursed in full.

Carried by Absolute Majority 8/0
Resolution 6/22

Cr Logie returned to the Meeting at 4.26pm and resumed the Chair.

The Manager of Finance, Cara Ryan, attended the Meeting at 4.27pm to discuss her report.

8.3 Corporate and Community Services

8.3.1 Payment Listing

File Reference	4.23.15
Statutory Ref.	*Local Government (Financial Management) Regulations 1996*
Author & Date	Cara Ryan 15 July 2021
Attachments	Payment listing for month ending 30 June 2021

Background
Council has delegated, to the Chief Executive Officer, the exercise of its power to make payments from the Shires municipal or trust account. In exercising their authority, and in accordance with the Local Government (Financial Management) Regulation, it is a requirement to produce a list of payments made from Councils Municipal Fund and Trust Fund bank accounts to be presented to Council in the following month.

Statutory Implications
Local Government (Financial Management) Regulations 1996 - Reg 13

(1) If the local government has delegated to the CEO the exercise of its power to make payments from the municipal fund or the trust fund, a list of accounts paid by the CEO is to be prepared each month showing for each account paid since the last such list was prepared —
- *(a) the payee's name; and*
- *(b) the amount of the payment; and*
- *(c) the date of the payment; and*
- *(d) sufficient information to identify the transaction.*

Comment
The list of accounts for payment is a separate attachment to this agenda.

Strategic Implications
This item aligns with the community's vision and aspirations as contained in the Shire of Williams Strategic Community Plan 2017 to 2032. Specifically, it relates to the following strategy(s):
CL 2.2 Maintain accountability, transparency and financial responsibility

Financial Implications
As listed in the recommendation below.

Voting Requirements
Simple Majority

Officer's Recommendation
That Municipal Fund EFT, Bpay, Direct Debits and Cheques 104888 – 104890 totalling $383,972.92, and Trust Fund Cheques 1170 – 1171 totalling $60,007.56 approved by the Chief Executive Officer during the month of June 2021 be endorsed.

Council Resolution
Carne/Harding
That Municipal Fund EFT, Bpay, Direct Debits and Cheques 104888 – 104890 totalling $383,972.92, and Trust Fund Cheques 1170 – 1171 totalling $60,007.56 approved by the Chief Executive Officer during the month of June 2021 be endorsed.

Carried 9/0
Resolution 7/22

SHIRE OF WILLIAMS PAYMENT LISTING FOR THE MONTH ENDING 30 JUNE 2021

DATE	NAME	DESCRIPTION	AMOUNT	
MUNICIPAL - EFT, BPAY, DIRECT DEBIT & CHEQUES				
01/06/2021	WA SUPER	Superannuation May 2021	$	17,768.57
02/06/2021	FDC EDUCATORS	FDC Educators PE 30/05/2021	$	19,671.27
02/06/2021	SHIRE OF WILLIAMS	Salaries & Wages PE 02/06/2021	$	49,214.41
16/06/2021	SPINDIZZY TECHNOLOGIES PTY LTD	12069 - Letters for Entry Statements	$	3,201.00
16/06/2021	WG OUTDOOR LIFE	12068 - Planter Pots (Townscape)	$	1,798.00
16/06/2021	BUILDING AND ENERGY (EFT)	BSL collection - May 2021	$	56.65
16/06/2021	FDC EDUCATORS	FDC Educators PE 13/06/2021	$	19,217.47
17/06/2021	SHIRE OF WILLIAMS	Salaries & Wages PE 16/06/2021	$	47,800.71
17/06/2021	READ, DAVID M.	Reimbursement - Protective Clothing	$	219.00
22/06/2021	Gilchrist, Jan	Refund overpayment rates Ass 1057	$	566.54
30/06/2021	FDC EDUCATORS	FDC Educators PE 27/06/2021	$	19,281.35
30/06/2021	CR A WATT	Cr Sitting Fees	$	1,457.00
30/06/2021	CR B PANIZZA	Cr Sitting Fees & Travel	$	2,666.93
30/06/2021	CR GH MEDLEN	Cr Sitting Fees & Travel	$	1,684.17
30/06/2021	CR JW LOGIE	Cr Sitting Fees & Presidential Allowance	$	8,449.00
30/06/2021	CR M CARNE	Cr Sitting Fees & Travel	$	2,138.28
30/06/2021	CR NE MAJOR	Cr Sitting Fees & Travel	$	2,049.31
30/06/2021	CR RD BAKER	Cr Sitting Fees	$	1,381.00
30/06/2021	CR S HARDING	Cr Sitting Fees & Travel	$	2,145.28
30/06/2021	CR T PRICE	Cr Sitting Fees	$	1,747.00
30/06/2021	WILLIAMS GATEWAY EXPO (EFT)	Reimbursement - Ground Hire for 2021 Expo	$	528.50
23/06/2021	AVON WASTE	11015 - Monthly Refuse Charges May 2021	$	9,344.21
23/06/2021	BERTY BEE'S GARDENING	11883 - Contract Gardening Services - May 2021	$	1,320.00
23/06/2021	BEST OFFICE SYSTEMS	11561 - Monthly Printing/Copying Charges	$	183.81
23/06/2021	BOC Ltd (EFT)	11566 - May 2021 Container Fee, Gas Refills	$	203.68
23/06/2021	BP TRUST (EFT)	Monthly Fuel Account May 2021	$	325.13
23/06/2021	CHATTERBOX COFFEE ROASTERS.	Staff Vouchers (2020 Festive Season)	$	40.00
23/06/2021	CONSTRUCTION EQUIPMENT AUSTRALIA (EFT)	11844 - Parts (Vibe Roller)	$	2,117.95
23/06/2021	CONTRACT AQUATIC SERVICES	11713 - Pool Contract (March 2021)	$	14,058.00
23/06/2021	CORNER'S AUTOMOTIVE ELECTRICS	11847 - Parts (Roller)	$	16.50
23/06/2021	CORSIGN WA PTY LTD (EFT)	11938 - Traffic Signs	$	5,442.80
23/06/2021	DFES (EFT)	ESL Quarterly	$	5,775.16
23/06/2021	DIVINE'S COFFEE CUPS	12065 - Catering for Volunteer Week	$	800.00
23/06/2021	DUFF ELECTRICAL CONTRACTING	11766, 11773, 12055 Electrical Works	$	2,640.00
23/06/2021	EARL STREET SURGERY	Pre-employment Medical (Office Staff)	$	220.00
23/06/2021	EXPRESS PRINT (EFT)	11980 - Rates Notices	$	642.40
23/06/2021	GLAZE & GRIND CAFE	Staff Vouchers (2020 Festive Season)	$	60.00
23/06/2021	GS & B MADEJ BRICKLAYING	12075 - Concrete Works (Various)	$	2,365.00
23/06/2021	HARMONY SOFTWARE	12077 - Software Fees	$	1,518.40
23/06/2021	HERSEY'S SAFETY PTY LTD	12103 - Parts (Graders)	$	134.64
23/06/2021	HOST DIRECT (EFT)	11971 - Glass Washing Baskets	$	42.90
23/06/2021	HUBHELLO AUSTRALIA PTY LTD (EFT)	12078 - Childcare Software Annual Licence	$	1,705.00
23/06/2021	JUNCTION BROOK PTY LTD (EFT)	12103 - Filters (Plant)	$	1,676.40
23/06/2021	LANDGATE (EFT)	Land Valuations - Rating	$	223.10
23/06/2021	LGIS (EFT)	Insurance Adjustment	$	877.58
23/06/2021	LIBERTY RURAL	11944 - Bulk Fuel	$	12,332.00
23/06/2021	LOGIE, BRITT E. (EFT)	Reimbursement - Office Equipment	$	488.35
23/06/2021	M & M CONTRACTORS	11943, 12066 - Gravel Delivery, Sand	$	15,630.45
23/06/2021	MARKETFORCE (EFT)	12050 - Advertising (Employment - Childcare)	$	194.35
23/06/2021	MELCHIORRE PLUMBING & GAS	11985, 12057, 11986, 11989 - Plumbing Work (Various)	$	4,403.08
23/06/2021	MOORE AUSTRALIA (WA) PTY LTD	11761 - Staff Training (C Ryan)	$	825.00
23/06/2021	NARROGIN GLASS	11839, 11936 - Windscreen, Mirrors (Various Vehicles)	$	451.00
23/06/2021	NARROGIN MAZDA (EFT)	12062 - 40,000km Service (Mazda CX-5)	$	352.84
23/06/2021	NARROGIN TECHNOLOGY SOLUTIONS (EFT)	12071 - Purchase of Computers & Accessories	$	5,795.00
23/06/2021	PRICE'S FABRICATION AND STEEL	11870, 12073 - Pump Cage (Fire Shed), Men's Shed	$	3,850.00
23/06/2021	PRIME AG SERVICES - WILLIAMS (EFT)	Parks & Gardens Supplies	$	775.00
23/06/2021	R MUNNS ENGINEERING CONSULTING SERVICES	11767 - Consulting Work (Roads Database)	$	2,250.60
23/06/2021	SCAVENGER SUPPLIES	12060 - Fire Fighting Foam	$	1,094.50
23/06/2021	SHIRE OF KATANNING..	Long Service Leave Entitlements (Administration Staff)	$	12,949.55
23/06/2021	SHIRE OF WAGIN (EFT)	EHO Expenses - Wages & Travel	$	3,662.22

SHIRE OF WILLIAMS PAYMENT LISTING FOR THE MONTH ENDING 30 JUNE 2021

DATE	NAME	DESCRIPTION	AMOUNT	
23/06/2021	STATE LIBRARY OF WA (EFT)	12063 - Better Beginnings 2021/2022	$	82.50
23/06/2021	T-QUIP (EFT)	11845 - Parts (Titan Mower)	$	719.40
23/06/2021	THE GOODS (EFT)	11992, 11991 - Cleaning Products (Various)	$	3,635.26
23/06/2021	THE WILLIAMS COMMUNITY NEWSPAPER. (EFT)	Photocopy Charges	$	90.00
23/06/2021	THE WILLIAMS WOOL SHED. (EFT)	12053 - Refreshments	$	65.00
23/06/2021	TOLL TRANSPORT PTY LTD	Freight - (Various)	$	177.44
23/06/2021	TOTAL UNDERCAR (EFT)	11897 - Wheel Alignment (Fire Vehicle)	$	93.50
23/06/2021	TOWN PLANNING INNOVATIONS	12070 - Planning Advice	$	907.50
23/06/2021	TRUCK CENTRE (WA) PTY LTD	11843 - Parts (Volvo Prime Mover)	$	439.82
23/06/2021	WA CONTRACT RANGER SERVICES	11890 - Ranger Services, May 2021	$	561.00
23/06/2021	WESFARMERS KLEENHEAT GAS PTY LTD (EFT)	11979 - Bulk Gas (Town Hall)	$	106.08
23/06/2021	WILLIAMS BOWLING CLUB. (EFT)	12064 - Venue Hire	$	200.00
23/06/2021	WILLIAMS NEWSAGENCY	Monthly account May 2021	$	67.10
23/06/2021	WILLIAMS RURAL SUPPLIES	Monthly Hardware Account for May 2021	$	3,101.04
23/06/2021	WILLIAMS RUSTIC GROCER	Monthly Refreshments & Consumables, May 2021	$	152.48
23/06/2021	WOODLANDS DISTRIBUTORS & AGENCIES (EFT)	11988 - Dog Waste Bags (Parks)	$	297.00
30/06/2021	WILLIAMS PHARMACY	Staff Vaccinations	$	50.00
02/06/2021	SYNERGY	Electricity Consumption - Various	$	3,058.46
02/06/2021	TELSTRA	Pool Telephone to 19/5/2021	$	32.28
10/06/2021	TELSTRA	Monthly Phone Usage to 19/5 /2021	$	426.78
16/06/2021	TELSTRA	Mobile Phone Services to 1/6/2021	$	228.43
22/06/2021	AUSTRALIAN TAXATION OFFICE	BAS May 21	$	12,370.00
23/06/2021	TELSTRA	WS Home Phone to 7/6/2021	$	55.00
23/06/2021	SYNERGY	Electricity to Swimming Pool 18/5/2021 to 15/6/2021	$	507.30
30/06/2021	TELSTRA	Pool Telephone to 19/6/2021	$	32.31
01/06/2021	WESTNET	Monthly CEO Internet Charges, June 2021	$	54.99
03/06/2021	CBA	CBA - Merchant Fees Apr 21	$	127.07
17/06/2021	ANZ CARDS	Monthly Credit Card Expenses x 3	$	2,049.07
29/06/2021	WA TREASURY CORPORATION	Loan Repayment - #70 Industrial Land	$	13,701.24
16/06/2021	WATER CORPORATION.	Water Use, Service & Sewerage (Various)	$	11,392.94
17/06/2021	WILLIAMS LICENSED POST OFFICE	Postage & Stationery, May 2021	$	240.39
23/06/2021	WATER CORPORATION.	Water Use, Service & Sewerage (Various)	$	8,529.80
23/06/2021	DEPARTMENT OF COMMUNITIES	Annual Childcare and FDC Service Fees	$	527.00
25/06/2021	SHIRE OF WILLIAMS	Trailer Registration	$	22.20
30/06/2021	WILLIAMS LICENSED POST OFFICE	Petty Cash Recoup 30 June 2021	$	44.50
		Total	$	383,972.92

TRUST - CHEQUES

22/06/2021	WILLIAMSON BROTHERS PROPERTY PTY LTD	Sale proceeds, sale of land for Rates, now claimed.	$	26,548.33
22/06/2021	WILLIAMSON BROTHERS PROPERTY PTY LTD	Sale proceeds, sale of land for Rates, now claimed.	$	33,459.23
		Total	$	60,007.56

8.3.2 Financial Statements

File Reference	4.23.15
Statutory Ref.	*Local Government (Financial Management) Regulations 1996*
Author & Date	Cara Ryan 15 July 2021
Attachments	Financial Statements ending 30 June 2021

Background
In accordance with the *Local Government Act 1995*, a statement of financial activity must be presented at an Ordinary Meeting of Council. This is required to be presented within two months, after the end of the month, to which the statement relates.

The statement of financial activity is to report on the revenue and expenditure as set out in the annual budget for the month, including explanations of any variances. *Regulation 34*, from the *Local Government (Financial Management) Regulations 1996* sets out the detail that is required to be included in the reports.

Statutory Implications
Local Government (Financial Management) Regulations 1996 - Regulation 34.

Comment
The attached monthly financial statements and supporting information have been compiled to meet compliance with the Local Government Act 1995 and associated Regulations.

Strategic Implications
This item aligns with the community's vision and aspirations as contained in the Shire of Williams Strategic Community Plan 2017 to 2032. Specifically, it relates to the following strategy(s):
CL 2.2 Maintain accountability, transparency and financial responsibility

Financial Implications
As disclosed in the financial statements.

Voting Requirements
Simple Majority

Officer's Recommendation
That the financial statements presented for the period ending 30 June 2021 be received.

Council Resolution
Harding/Price
That the financial statements presented for the period ending 30 June 2021 be received.

Carried 9/0
Resolution 8/22

SHIRE OF WILLIAMS

MONTHLY FINANCIAL REPORT

For the Period Ended 30 June 2021

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

TABLE OF CONTENTS

Prepared by : Manager of Finance
Date prepared : All known transactions up to 15 July 21

BASIS OF PREPARATION

REPORT PURPOSE

This report is prepared to meet the requirements of Local Government (Financial Management) Regulations 1996, Regulation 34 . Note: The Statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary due to transactions being processed for the reporting period after the date of preparation.

BASIS OF ACCOUNTING

This statement comprises a special purpose financial report which has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities and to the extent they are not in-consistent with the Local Government Act 1995 and accompanying regulations), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the Local Government Act 1995 and accompanying regulations. Accounting policies which have been adopted in the preparation of this financial report have been consistently applied unless stated otherwise.

Except for cash flow and rate setting information, the report has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

THE LOCAL GOVERNMENT REPORTING ENTITY

All Funds through which the Council controls resources to carry on its functions have been included in this statement. In the process of reporting on the local government as a single unit, all transactions and balances between those funds (for example, loans and transfers between Funds) have been eliminated. All monies held in the Trust Fund are excluded from the statement, but a separate statement of those monies appears at Note 9.

SIGNIFICANT ACCOUNTING POLICIES

GOODS AND SERVICES TAX

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position. Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

CRITICAL ACCOUNTING ESTIMATES

The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

ROUNDING OFF FIGURES

All figures shown in this statement are rounded to the nearest dollar.

STATUTORY REPORTING PROGRAMS

The Shire of Williams operations as disclosed in these financial statements encompass the following service orientated activities/programs.

PROGRAM NAME	OBJECTIVE	ACTIVITIES
GOVERNANCE	To provide a decision making process for the efficient allocation of scarce resources.	Administration and operation of facilities and services to members of Council. Other costs that relate to the tasks of assisting elected members and ratepayers on matters which do not concern specific Council services.
GENERAL PURPOSE FUNDING	To collect revenue to allow for the provision of services.	Rates, general purpose government grants and interest revenue.
LAW, ORDER, PUBLIC SAFETY	To provide services to help ensure a safer community.	Supervision and enforcement of local laws, fire prevention and suppression activities and animal control.
HEALTH	To provide an operational framework for good community health.	Health inspection and advisory services, analytical services, mosquito control, collection agent for Williams St John Ambulance subscriptions and assist with providing medical services.
EDUCATION AND WELFARE	To provide a framework that enables community needs in these areas are met.	Provision and maintenance of premises for the Williams Community Resource Centre and Willi Wagtails Childcare Centre. Provide administration services for the Childcare centre.
HOUSING	To help ensure the availability of adequate housing for the community needs.	Management, administration and maintenance of Williams Community Homes, Sandalwood Court, Wandoo Cottages, Jamtree Lane Units and New Street units.
COMMUNITY AMENITIES	Provision of amenities required by the community.	Refuse management, protection of the environment, maintenance of cemeteries and public conveniences.
RECREATION AND CULTURE	To establish and manage efficiently all infrastructure and resources which will meet the recreational and cultural needs of the community.	Maintenance of halls, recreational facilities and reserves. Operation of Library and compilation and maintenance of local heritage register.
TRANSPORT	To provide safe, effective and efficient transport services to the community.	Construction and maintenance of streets, roads, bridges and drainage. Cleaning and lighting of streets, depot maintenance and on-line agent for Department of Transport.
ECONOMIC SERVICES	Promotion of Williams and improvement of economic wellbeing of the district and its inhabitants.	Tourism services, area promotion, implementation of buildings controls, provision of standpipe water, maintenance and management of Williams Stud Breeders pavilion.
OTHER PROPERTY AND SERVICES	Efficient utilisation of Council resources, plant repairs and operations, management of Williams Town Planning Scheme.	Provision of private works to public, maintenance of Council plant, approvals and monitoring of town planning activities.

STATEMENT OF FINANCIAL ACTIVITY BY PROGRAM
FOR THE PERIOD ENDED 30 JUNE 2021

	Note	Adopted Annual Budget (d)	Amended YTD Budget (a)	YTD Actual (b)	Var. $ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		$	$	$	$	%	
OPENING FUNDING SURPLUS (DEFICIT)	1(b)	392,035	392,035	**386,912**	(5,123)	(1%)	
Revenue from operating activities							
Governance		500	19,949	**22,389**	2,440	12%	
General Purpose Funding - Rates	5	1,966,047	1,966,047	**1,966,778**	731	0%	
General Purpose Funding - Other		242,571	242,571	**524,492**	281,921	116%	▲
Law, Order and Public Safety		30,905	52,867	**46,836**	(6,031)	(11%)	▼
Health		400	400	**773**	373	93%	
Education and Welfare		332,801	332,801	**399,328**	66,527	20%	▲
Housing		243,611	252,122	**249,694**	(2,428)	(1%)	
Community Amenities		187,183	199,852	**200,184**	332	0%	
Recreation and Culture		44,474	49,928	**50,486**	558	1%	
Transport		111,690	111,690	**122,191**	10,501	9%	▲
Economic Services		115,154	115,154	**152,587**	37,433	33%	▲
Other Property and Services		64,230	64,230	**85,591**	21,361	33%	▲
		3,339,566	**3,407,611**	**3,821,329**	**413,718**		
Expenditure from operating activities							
Governance		(185,921)	(205,370)	**(185,093)**	20,277	10%	▲
General Purpose Funding		(90,051)	(90,051)	**(89,370)**	681	1%	
Law, Order and Public Safety		(107,247)	(111,406)	**(111,566)**	(160)	(0%)	
Health		(61,302)	(61,302)	**(52,812)**	8,490	14%	▲
Education and Welfare		(353,525)	(353,525)	**(374,592)**	(21,067)	(6%)	▼
Housing		(194,893)	(194,893)	**(183,407)**	11,486	6%	▲
Community Amenities		(295,076)	(307,745)	**(307,621)**	124	0%	
Recreation and Culture		(770,025)	(766,025)	**(805,323)**	(39,298)	(5%)	▼
Transport		(1,598,367)	(1,598,367)	**(1,452,290)**	146,077	9%	▲
Economic Services		(176,976)	(176,976)	**(180,541)**	(3,565)	(2%)	
Other Property and Services		(108,977)	(108,977)	**(184,683)**	(75,706)	(69%)	▼
		(3,942,360)	**(3,974,637)**	**(3,927,298)**	**47,339**		
Non-Cash Amounts excluded from operating activities							
Add back Depreciation		1,267,984	1,267,984	**1,276,233**	8,249	1%	
Adjust (Profit)/Loss on Asset Disposal	6	0	0	**(15,273)**	(15,273)		▼
Adjust Provisions and Accruals		5,144	5,144	**10,260**	5,116	99%	▲
Amount attributable to operating activities		**670,334**	**706,102**	**1,165,250**	**459,148**		
Investing Activities							
Grants, Subsidies and Contributions	8	805,568	820,568	**697,212**	(123,356)	(15%)	▼
Proceeds from Disposal of Assets	6	52,000	52,000	**67,273**	15,273	29%	▲
Proceeds from Self Supporting Loans		15,966	15,966	**15,966**	0	0%	
WALGA House Trust Unit		0	0	**(1,940)**	(1,940)		
Capital Acquisitions	6	(2,082,757)	(2,133,525)	**(1,944,381)**	189,144	9%	▲
Amount attributable to investing activities		**(1,209,223)**	**(1,244,991)**	**(1,165,870)**	**79,121**		
Financing Activities							
Proceeds from New Borrowings		100,000	100,000	**100,000**	0	0%	
Transfer from Reserves	3	240,856	240,856	**107,007**	(133,849)	(56%)	
Repayment of Debentures		(102,462)	(102,462)	**(102,462)**	0	0%	
Transfer to Reserves	3	(91,540)	(91,540)	**(89,263)**	2,277	2%	
Amount attributable to financing activities		**146,854**	**146,854**	**15,282**	**(131,572)**		
NET OPERATIONS, CAPITAL, FINANCING		**(392,035)**	**(392,035)**	**14,663**	**406,698**		
CLOSING FUNDING SURPLUS (DEFICIT)	1(b)	**0**	**0**	**401,575**	**401,575**		

KEY INFORMATION

▲▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold. Refer Note 2 for an explanation of the reasons for the variance.

The material variance adopted by Council for the 2020/21 year is $5,000 or 5% whichever is the greater.

This statement is to be read in conjunction with the accompanying Financial Statements and notes.

SIGNIFICANT ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Council's operational cycle. In the case of liabilities where Council does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current even if not expected to be realised in the next 12 months except for land held for resale where it is held as non current based on Council's intentions to release for sale.

EMPLOYEE BENEFITS

The provisions for employee benefits relates to amounts expected to be paid for long service leave, annual leave, wages and salaries and are calculated as follows:

(i) Wages, Salaries, Annual Leave and Long Service Leave *(Short-term Benefits)*

The provision for employees' benefits to wages, salaries, annual leave and long service leave expected to be settled within 12 months represents the amount the Shire has a present obligation to pay resulting from employees services provided to balance date. The provision has been calculated at nominal amounts based on remuneration rates the Shire expects to pay and includes related on-costs.

(ii) Annual Leave and Long Service Leave (Long-term Benefits)

The liability for long service leave is recognised in the provision for employee benefits and measured as the present value of expected future payments to be made in respect of services provided by employees up to the reporting date using the project unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service. Expected future payments are discounted using market yields at the reporting date on national government bonds with terms to maturity and currency that match as closely as possible, the estimated future cash outflows. Where the Shire does not have the unconditional right to defer settlement beyond 12 months, the liability is recognised as a current liability.

PROVISIONS

Provisions are recognised when: The council has a present legal or constructive obligation as a result of past events; it is more likely than not that an outflow of resources will be required to settle the obligation; and the amount has been reliably estimated. Provisions are not recognised for future operating losses. Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one of item included in the same class of obligations may be small.

INVENTORIES

Inventories are measured at the lower of cost and net realisable value. Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

OPERATING ACTIVITIES
NOTE 1(b)
ADJUSTED NET CURRENT ASSETS

	Note	Year to Date Actual 30 Jun 2021	This Time Last Year 30 June 2020	This Years Opening 1 July 2020
		$	$	$
Current Assets				
Cash Unrestricted	3	862,373	872,478	854,072
Cash Restricted	3	747,113	764,857	764,857
Receivables - Rates	4	12,116	4,447	21,700
Receivables -Other	4	135,087	78,602	78,744
Accrued Revenue		43,569	3,608	3,608
Loans Receivable - clubs	7	0	0	15,966
Inventories		22,190	27,565	27,564
		1,822,448	1,751,557	1,766,511
Less: Current Liabilities				
Payables		(170,181)	(165,241)	(213,981)
Contract Liabilities	8	(122,634)	(48,870)	(48,870)
Provisions		(406,598)	(405,710)	(356,517)
Long Term Borrowings	7	0	0	(102,462)
		(699,414)	(619,821)	(721,830)
Adjustments and exclusions permitted by FM Reg 32				
Less: Cash Reserves	3	(747,113)	(764,857)	(764,857)
Less: Loans Receivables	7	0	0	(15,966)
Add: Leave Entitlements Cash Backed		25,654	20,592	20,591
Add: Movement in liabilities associated with Restricted Cash		0	4,564	0
Add: Long Term Borrowings	7	0		102,462
Adjusted Net Current Assets		**401,575**	**392,035**	**386,911**

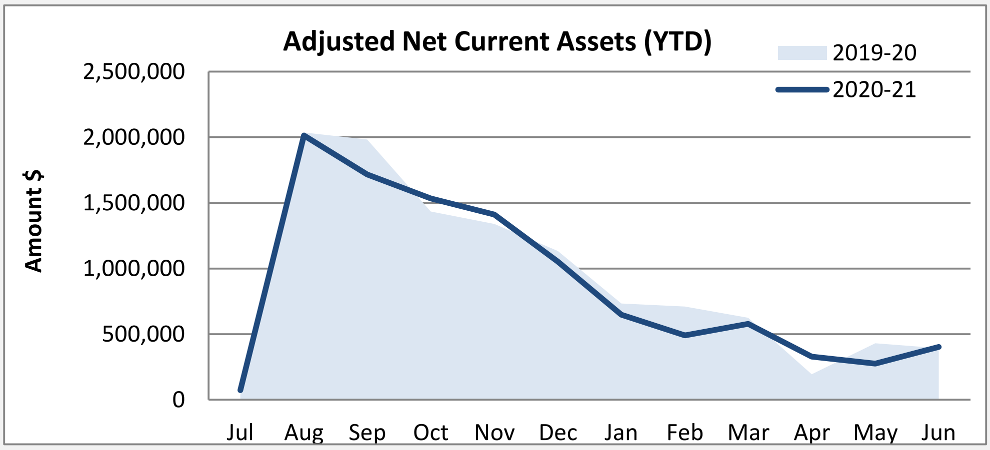
SIGNIFICANT ACCOUNTING POLICIES

Please see Note 1 (a) for information on significant accounting policies relating to Net Current Assets.

KEY INFORMATION

The amount of the adjusted net current assets at the end of the period represents the actual surplus (or deficit if the figure is negative) as presented on the Rate Setting statement.

This Year YTD	Last Year YTD
Surplus (Deficit)	Surplus(Deficit)
$401,575	**$392,035**



NOTE 2
EXPLANATION OF MATERIAL VARIANCES

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date budget materially.

The material variance adopted by Council for the 2020/21 year is $5,000 or 5% whichever is the greater.

Reporting Program	Var. $	Var. %	Var.	Timing/ Permanent	Explanation of Variance
Operating Revenues	$	%			
Governance	2,440	12%			
General Purpose Funding - Rates	731	0%			
General Purpose Funding - Other	281,921	116%	▲	Permanent	Advance payment of one half of the 2021/2022 Federal Assistance Grant allocation.
Law, Order and Public Safety	(6,031)	(11%)	▼	Permanent	Advance payment of the first quarter 2021/2022 ESL Maintenance Grant allocation.
Health	373	93%			
Education and Welfare	66,527	20%	▲	Permanent	Childcare income exceeded budget expectations by $90,000. No reimbursement of Photocopier of $18,000 from The Williams as it did not proceed.
Housing	(2,428)	(1%)			
Community Amenities	332	0%			
Recreation and Culture	558	1%			
Transport	10,501	9%	▲	Permanent	Profit on "trade in" of Giga Truck.
Economic Services	37,433	33%	▲	Permanent	Building permits and sale of water exceeded budget estimates.
Other Property and Services	21,361	33%	▲	Permanent	Paid Parental Leave reimbursements not budgeted for and Private Works exceeded budget estimate.
Operating Expense					
Governance	20,277	10%	▲	Permanent	Savings in Members Expenses.
General Purpose Funding	681	1%			
Law, Order and Public Safety	(160)	(0%)			
Health	8,490	14%	▲	Permanent	Savings in Mosquito Control expenses.
Education and Welfare	(21,067)	(6%)	▼	Permanent	Childcare wages higher than budget forecast of $35,000. Allocation for purchase of photocopier has now been purchased directly by "The Williams" newspaper.
Housing	11,486	6%	▲	Permanent	Change in depreciation due to re-allocation to correct programs.
Community Amenities	124	0%			
Recreation and Culture	(39,298)	(5%)	▼	Permanent	Change in depreciation due to re-allocation to correct programs.
Transport	146,077	9%	▲	Permanent	Under budget due to spend on capital road projects of $63,000. Remainder of saving is attributable to overheads underallocated.
Economic Services	(3,565)	(2%)			
Other Property and Services	(75,706)	(69%)	▼	Permanent	Public works overhead under allocated, due to holiday and leave accruals. Savings are in Transport.
Investing Activities					
Grants, Subsidies and Contributions	(123,356)	(15%)	▼	Timing	2nd half of LRCI grant and contribution from Mens Shed to be received next year in 2021/22.
Proceeds from Disposal of Assets	15,273	29%	▲	Permanent	Trade In of Giga Truck more than budget estimate.
Capital Expenses	189,144	9%	▼	Permanent	Over budget on Capital Road Projects.
			▲	Timing	Building projects for the Childcare and Single Person Units to be carried over to 2021/22
			▲	Timing	Town Hall Park and Mens Shed completion to be carried over to
Financing					
Transfer of Reserves	2,277	2%	▼	Permanent	Interest earnings on term deposits for Reserves under budget expectations.

OPERATING ACTIVITIES
NOTE 3
CASH AND INVESTMENTS

CASH AND INVESTMENTS

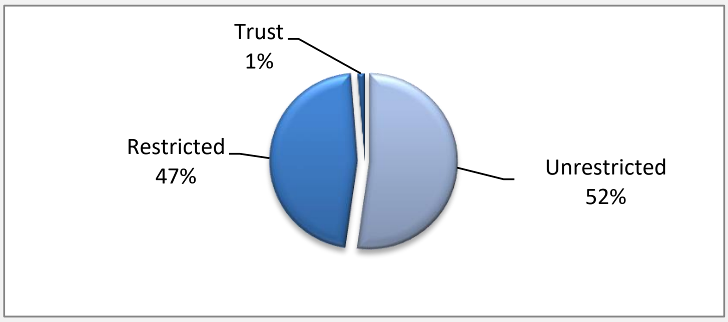
	Unrestricted	Restricted	Trust	Total YTD Actual	Institution	Interest Rate	Maturity Date
	$	$	$	$			
Cash on Hand							
Petty Cash & Floats	600			600		0.00%	On Hand
Cash Deposits							
Municipal Bank Account	313,419			313,419	ANZ	0.00%	At Call
Municipal Cash Investment	120,950			120,950	ANZ	0.05%	At Call
Trust Bank Account			20,000	20,000	ANZ	0.00%	At Call
Term Deposits							
Reserves		747,113		747,113	ANZ	0.05%	At Call
Treasury							
Overnight Cash Deposit	404,010			404,010	Treasury	0.05%	Overnight
Total	**838,980**	**747,113**	**20,000**	**1,606,093**			

SIGNIFICANT ACCOUNTING POLICIES

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts. Bank overdrafts are reported as short term borrowings in current liabilities in the statement of financial position.

KEY INFORMATION

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts. Bank overdrafts are reported as short term borrowings in current liabilities in the statement of financial position.



Total Cash	Unrestricted
$1.61 M	**$.84 M**

CASH BACKED RESERVES

Reserve Name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Budget Closing Balance	Actual YTD Closing Balance
	$	$	$	$	$	$	$	$	$
Long Service Leave Reserve	20,591	144	63	5,000	5,000	0	0	25,735	25,654
Plant Reserve	179,117	1,254	949	40,000	40,000	(109,108)	(63,615)	111,263	156,451
Building Reserve	291,381	2,040	1,012	20,000	20,000	(90,000)	(30,000)	223,421	282,393
Joint Venture Housing Reserve	105,128	736	375	10,000	10,000	0	0	115,864	115,503
Recreation Facilities Reserve	122,825	860	494	10,000	10,000	(41,748)	(13,392)	91,937	119,927
Art Acquisition Reserve	8,783	61	35	0	0	0	0	8,844	8,818
Refuse Site Reserve	24,196	169	97	0	0	0	0	24,365	24,293
Community Chest Reserve	12,835	90	52	1,186	1,186	0	0	14,111	14,073
	764,856	**5,354**	**3,077**	**86,186**	**86,186**	**(240,856)**	**(107,007)**	**615,540**	**747,113**

OPERATING ACTIVITIES
NOTE 4
RECEIVABLES

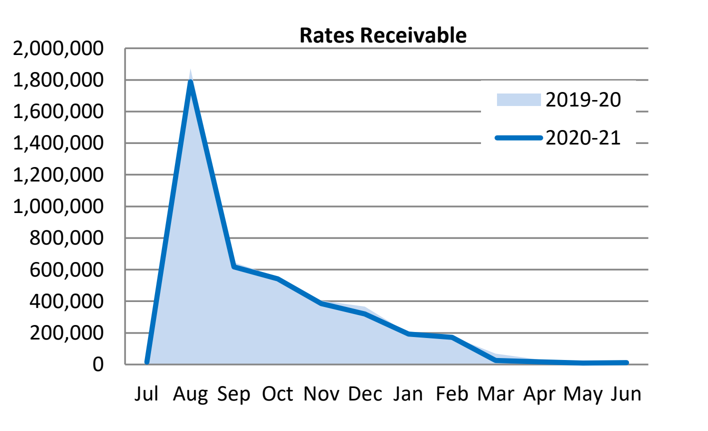
Receivables - Rates Receivable	30 Jun 2021	30 June 2020
	$	$
Opening Arrears Previous Years	21,700	25,034
Rates - Levied this year	1,927,597	1,889,254
Rubbish - Levied this year	158,852	155,506
ESL - Levied this year	57,920	57,547
Less Collections to date	(2,153,953)	(2,105,641)
Net Rates Collectable	**12,116**	**21,700**
% Collected	99.44%	98.98%

Receivables - General	Current	> 30 Days	> 60 Days	> 90 Days
	$	$	$	$
Receivables - General	131,524	168	261	3,134
Percentage	*97.36%*	*0.12%*	*0.19%*	*2.32%*
Total Receivables General Outstanding				**135,087**

Amounts shown above include GST (where applicable)

KEY INFORMATION

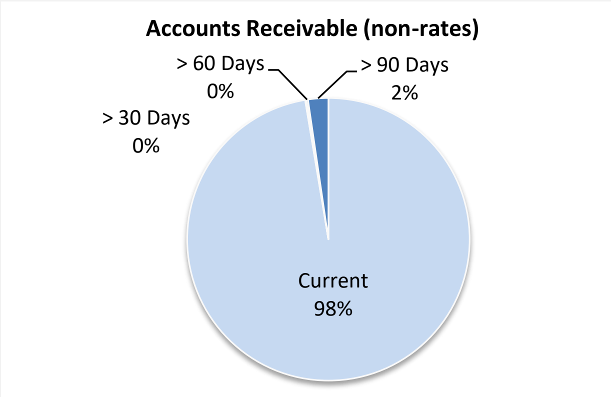
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.



Collected	Rates Due
99.44%	**$12,116**

SIGNIFICANT ACCOUNTING POLICIES

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets. Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.



Debtors Due
$135,087

Over 30 Days
2.64%

Over 90 Days
2.32%

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2021

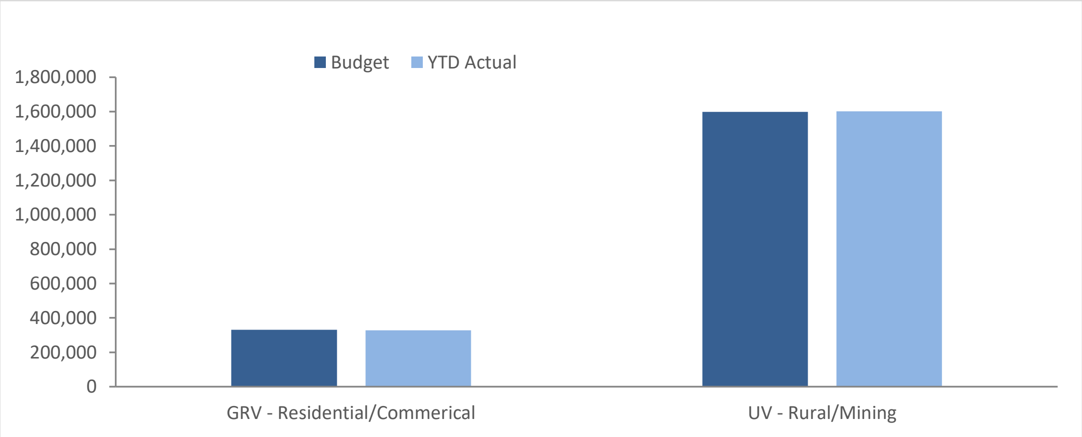
OPERATING ACTIVITIES
NOTE 5
RATE REVENUE

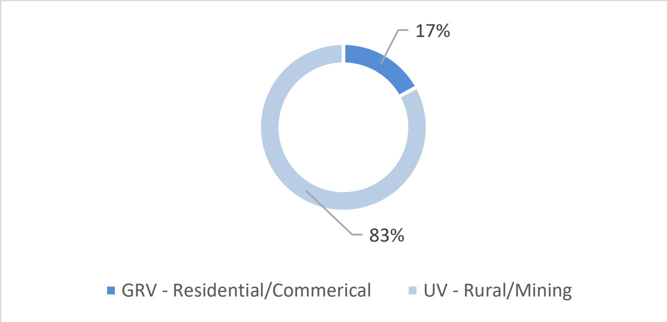
General Rate Revenue				Budget				YTD Actual			
	Rate in	Number of Properties	Rateable Value	Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
RATE TYPE	$			$	$	$	$	$	$	$	$
General Rate											
GRV - Residential/Commerical	0.074721	168	2,861,590	213,821	0	0	213,821	214,101	979	0	215,080
UV - Rural/Mining	0.006731	240	225,098,000	1,515,135	0	0	1,515,135	1,515,960	1,832	0	1,517,792
Minimum Payment	Minimum $										
GRV - Residential/Commercial	734	159	722,845	116,706	0	0	116,706	113,036	0	0	113,036
UV - Rural/Mining	944	89	7,885,851	84,016	0	0	84,016	84,500	0	0	84,500
Sub-Totals		**656**	**236,568,286**	**1,929,678**	**0**	**0**	**1,929,678**	**1,927,597**	**2,811**	**0**	**1,930,408**
Amount from General Rates							**1,929,678**				**1,930,408**
Ex-Gratia Rates							36,370				**36,370**
Total General Rates							**1,966,048**				**1,966,778**

SIGNIFICANT ACCOUNTING POLICIES

Rates, grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions. Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

General Rates		
Budget	YTD Actual	%
$1.93 M	$1.93 M	100%





NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2021

INVESTING ACTIVITIES
NOTE 6
CAPITAL DETAILS

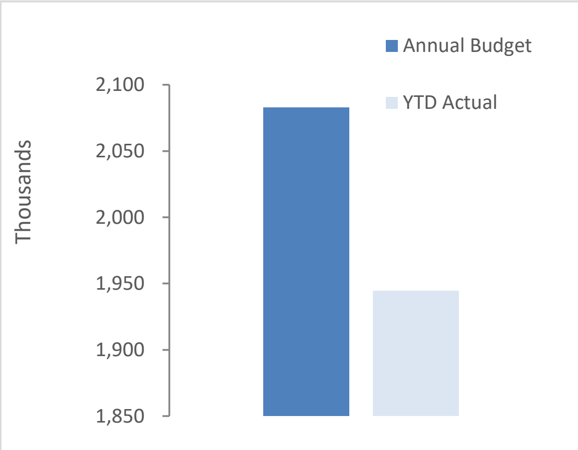
Capital Acquisitions	Annual Budget	YTD Budget	YTD Actual Total	YTD Budget Variance
	$	$	$	$
Land & Buildings	244,887	244,887	**126,996**	117,891
Plant & Equipment	564,500	564,500	**534,280**	30,220
Furniture & Equipment	0	0	**0**	0
Infrastructure - Roads	1,138,333	1,138,333	**1,201,449**	(63,116)
Parks, Gardens, Recreation Facilities	135,037	185,805	**81,657**	104,148
Capital Expenditure Totals	**2,082,757**	**2,133,525**	**1,944,381**	**189,144**

Capital Acquisitions Funded By:	Annual Budget	YTD Budget	YTD Actual Total	YTD Budget Variance
	$	$	$	$
Capital grants and contributions	**805,658**	**820,568**	**697,212**	(123,356)
Borrowings	**100,000**	**100,000**	**100,000**	0
Other (Disposals & C/Fwd)	**52,000**	**52,000**	**67,273**	15,273
Cash Backed Reserves				0
Plant Replacement Reserve	109,108	109,108	**63,615**	(45,493)
Building Reserve	90,000	90,000	**30,000**	(60,000)
Recreation Facilities Reserve	41,748	41,748	**13,392**	(28,356)
Refuse Site Reserve	0	0	**0**	0
Contribution - operations	**884,243**	**920,101**	**972,889**	52,788
Capital Funding Total	**2,082,757**	**2,133,525**	**1,944,381**	**(189,144)**

SIGNIFICANT ACCOUNTING POLICIES

All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the local government includes the cost of all materials used in the construction, direct labour on the project and an appropriate proportion of variable and fixed overhead. Certain asset classes may be revalued on a regular basis such that the carrying values are not materially different from fair value. Assets carried at fair value are to be revalued with sufficient regularity to ensure the carrying amount does not differ materially from that determined using fair value at reporting date.

KEY INFORMATION



Acquisitions	Annual Budget	YTD Actual	% Spent
	$2.08 M	**$1.94 M**	**93%**

Capital Grant	Annual Budget	YTD Actual	% Received
	$.81 M	**$.7 M**	**87%**

INVESTING ACTIVITIES
NOTE 6
CAPITAL DETAILS (Continued)

CAPITAL DISPOSALS

Asset Description	Budget Net Book Value	Budget Proceeds	Budget Profit / (Loss)	YTD Actual Net Book Value	YTD Actual Proceeds	YTD Actual Profit / (Loss)
	$		$			
Holden Colorado Ute - WL19	22,000	22,000	0	22,000	20,000	(2,000)
Isuzu Giga Tip Truck - WL128	30,000	30,000	0	30,000	47,273	17,273
	52,000	**52,000**	**0**	**52,000**	**67,273**	**15,273**

CAPITAL ACQUISITIONS

% of Completion	Infrastructure Assets	Annual Budget	Amended YTD Budget	YTD Actual	Variance (Under)/Over
100%	Refurbishment - 1 x Single Person Unit - New Street	33,129	33,129	32,271	858
-	Single Person Units - Carport	22,558	22,558	0	22,558
80%	Mens Shed	149,200	149,200	94,725	54,475
-	Childcare Flooring	40,000	40,000	0	40,000
	Land & Buildings Total	**244,887**	**244,887**	**126,996**	**117,891**
100%	4x4 Dual Cab Ute - WL19	40,000	40,000	45,362	(5,362)
100%	Multi-Tyre Road Roller - WL49	175,000	175,000	164,680	10,320
100%	Mini Excavator 5-6 Tonne	77,000	77,000	76,380	620
100%	Kuboto Heavy Duty Slasher	0	0	5,840	(5,840)
100%	Tandem Drive Truck - WL128	248,000	248,000	217,518	30,482
100%	Variable Message Sign	24,500	24,500	24,500	0
	Plant & Equipment Total	**564,500**	**564,500**	**534,280**	**30,220**
100%	PROJECT GRANT - Williams Darkan Rd - Reseal	103,950	103,950	104,362	(412)
100%	PROJECT GRANT - Quindanning Darkan - Seal	315,540	315,540	317,631	(2,091)
100%	RTR - York Williams Road - Reseal	69,319	69,319	56,136	13,183
100%	RTR - Clayton Road - Seal Widening	77,399	77,399	113,630	(36,231)
100%	RTR - Wangeling Gully Rd - Gravel Sheeting	49,654	49,654	44,851	4,803
100%	COUNCIL FUNDED - Brooking Street	290,000	290,000	306,064	(16,064)
100%	LRCI GRANT - Brooking Street	36,000	36,000	17,537	18,463
100%	COUNCIL FUNDED - English Rd - Gravel Sheeting	30,399	30,399	6,121	24,278
100%	COUNCIL FUNDED - Culbin Boranning - Gravel Sheeting	47,681	47,681	69,738	(22,057)
100%	COUNCIL FUNDED - Petchell Rd - Seal	14,155	14,155	9,897	4,258
100%	LRCI GRANT - Marradong Rd - Stablising Pavement	52,075	52,075	91,911	(39,836)
100%	COUNCIL FUNDED - Carne/Narrakine Rd - Pavement Repair	22,034	22,034	44,873	(22,839)
100%	COUNCIL FUNDED - Townsite Drainage	30,127	30,127	18,699	11,428
	Roads Total	**1,138,333**	**1,138,333**	**1,201,449**	**(63,116)**
100%	Lions Park Carpark & Landscaping	13,392	13,392	12,915	477
-	Town Hall Park - redevelopment	100,150	100,150	0	100,150
5%	Cemetery Improvements - Marling	15,939	15,939	10,900	5,039
100%	Shade Sail - Lions Park	5,556	5,556	5,550	6
50%	Eagles Sculpture	0	20,454	20,455	(1)
100%	Gazebo - Sandalwood Crt	0	12,511	13,436	(925)
100%	Water Tank - Glenfield Fire Shed	0	17,803	18,401	(598)
	Infrastructure - Other Total	**135,037**	**185,805**	**81,657**	**105,672**
	Capital Expenditure Total	**2,082,757**	**2,133,525**	**1,944,381**	**189,144**

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2021

FINANCING ACTIVITIES
NOTE 7
BORROWINGS

Information on Borrowings

Particulars	Principal 30 June 20	New Loans Actual	New Loans Annual Budget	Principal Repayments Actual	Principal Repayments Annual Budget	Principal Outstanding Actual	Principal Outstanding Annual Budget	Interest Repayments Actual	Interest Repayments Annual Budget
	$	$	$	$	$	$	$	$	$
Recreation and Culture									
Loand #71 Mens Shed	0	100,000	100,000	0	0	100,000	100,000	0	0
Transport									
Loan #67 Grader	61,117	0	0	40,398	40,398	20,719	20,719	1,545	1,748
Other Property and Services									
Loan #65 Industrial Land	184,772	0	0	12,039	12,039	172,733	172,733	11,454	11,581
Loan #66 Industrial Land	140,546	0	0	12,336	12,336	128,210	128,210	5,634	5,733
Loan #70 Industrial Shed	193,460	0	0	21,723	21,723	171,737	171,737	5,678	5,679
	579,895	100,000	100,000	86,496	86,496	593,399	593,399	24,310	24,741
Self supporting loans									
Recreation and Culture									
Loan #69 Williams Bowling Club	122,989	0	0	15,966	15,966	107,023	107,023	3,517	3,749
	122,989	0	0	15,966	15,966	107,023	107,023	3,517	3,749
Total	702,884	100,000	100,000	102,462	102,462	700,422	700,422	27,827	28,490

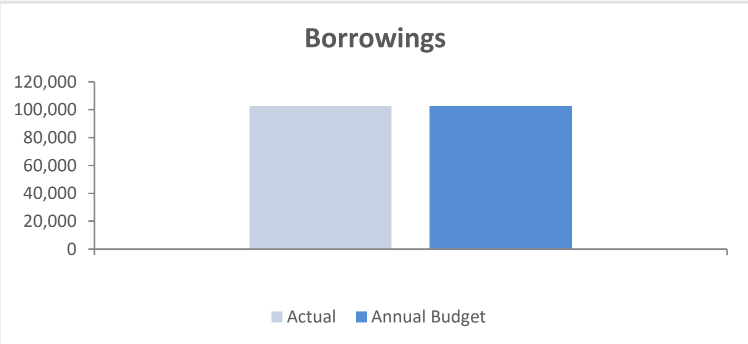
All debenture repayments are financed by general purpose revenue.

SIGNIFICANT ACCOUNTING POLICIES

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs. After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the effective interest method. Fees paid on the establishment of loan facilities that are yield related are included as part of the carrying amount of the loans and borrowings.

KEY INFORMATION

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs. After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the effective interest method. Fees paid on the establishment of loan facilities that are yield related are included as part of the carrying amount of the loans and borrowings.



Principal Repayments
$102,462

Interest Earned
$3,921

Interest Expense
$27,827

Reserves Bal
$747,113

Loans Due
$700,422

NOTE 8
GRANTS & CONTRIBUTIONS

Program/Details	Unspent Grants, Subsidies and Contributions Liability: Liability 1-Jul	Increase Liability	Decrease (as Revenue)	Current Liability 30-Jun	2020-21 Budget	Variations Additions (Deletions)	Operating	Non Operating	YTD Revenue	Not Received
Governance					$	$	$	$	$	$
Thank a Volunteer Grant	0	1,000	(1,000)	0	0	1,000	1,000	0	1,000	0
National Australia Day	0	1,000	(1,000)	0	0	1,000	1,000	0	1,000	0
National Australia Day	0	18,449	(18,449)	0	0	18,449	18,449	0	18,449	0
GENERAL PURPOSE FUNDING										
Equalisation Grant	0	0	0	0	82,095	106,313	188,408	0	188,408	0
Local Road Grant	0	0	0	0	136,897	178,486	315,383	0	315,383	0
LAW, ORDER, PUBLIC SAFETY										
ESL Administration Grant	0	0	0	0	4,000	0	4,000	0	4,000	0
ESL Maintenance Grant	0	0	0	0	23,205	7,974	31,179	0	31,179	0
Depart. Of Infrastructure	20,000	0	(20,000)	0	20,000	0	0	20,000	20,000	0
WA Police Road Safety Commission	0	4,159	(4,159)	0	0	4,159	4,159	0	4,159	0
DFES - Water Tank	0	0	0	0	0	17,803	17,803	0	17,803	0
EDUCATION & WELFARE										
Federal Sustainability Grant	0	0	0	0	43,000	0	43,000	0	43,000	0
The Williams - Photocopy	0	0	0	0	18,000	(18,000)	0	0	0	0
HOUSING										
NRAS - Contribution	0	0	0	0	55,961	279	56,240	0	56,240	0
COMMUNITY AMENITIES										
PHCC - Contribution to NRM Officer	0	0	0	0	1,100	92	1,192	0	1,192	0
PHCC - Feral Pig Eradication Project	0	6,334	0	6,334	0	12,668	12,668	0	0	12,668
RECREATION AND CULTURE										
(MAF RfR) 2019-20 Round 1	9,200	0	(9,200)	0	9,200	0	0	9,200	9,200	0
South 32	5,000	0	(5,000)	0	5,000	0	0	5,000	5,000	0
Mens Shed Contribution	0	0	0	0	40,000	0	0	40,000	0	40,000
Public Open Space Contribution	0	0	0	0	20,000	0	0	20,000	0	20,000
Contribution to Eagle	0	0	0	0	0	15,000	0	15,000	15,000	0
TRANSPORT										
Direct Grant	0	0	0	0	75,740	0	75,740	0	75,740	0
Road Project Grant	0	223,728	(223,728)	0	282,327	0	0	282,327	279,660	2,667
Local Roads and Community Projects	0	116,465	(114,474)	1,991	232,929	0	0	232,929	154,437	78,492
Roads to Recovery	0	0	0	0	196,112	0	0	196,112	196,112	0
Street Lighting Subsidy	0	0	0	0	5,700	53	5,753	0	5,752	0
TOTALS	**34,200**	**371,135**	**(397,010)**	**8,325**	**1,251,266**	**345,276**	**775,974**	**820,568**	**1,442,714**	**153,828**

KEY INFORMATION

Operating	Annual Budget	YTD Actual	% Received
	$.43 M	$.72 M	168%

Non- Operating	Annual Budget	YTD Actual	% Received
	$.72 M	$.64 M	89%

NOTE 9
TRUST FUND

Funds held at balance date over which the Shire has no control and which are not included in this statement are as follows:

Description	Opening Balance 1 Jul 20	Amount Received	Amount Paid	Closing Balance 30 Jun 2021
	$	$	$	$
Building Retention	0	0	0	**0**
Sale of Land for rates	60,007	0	(60,007)	**0**
Public Open Space Contributions	20,000	0	0	**20,000**
	80,007	**0**	**(60,007)**	**20,000**

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2021

NOTE 10
BUDGET AMENDMENTS

Amendments to original budget since budget adoption. Surplus/(Deficit)

GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				$	$	$	$
	Budget Adoption		Opening Surplus				0
E168325	Eagle Sculpture	35/21	Capital Expenditure			(20,454)	(20,454)
I113030	Contribution to Eagle Sculpture	35/21	Capital Revenue		15,000		(5,454)
A01115	Art Acquistion Reserve	35/21	Cashback Reserves		5,454		0
E042065	COVID-19 Safe Australia Day	60/21	Operating Expenses			(18,449)	(18,449)
I042010	Contribution to COVID-19 Safe Australia Day	60/21	Operating Revenue		18,449		0
E168326	Water Tank - Glenfield Fire Shed	60/21	Capital Expenditure			(17,803)	(17,803)
I051015	Contribution to Water Tank Glenfield Fire Shed	60/21	Capital Revenue		17,803		0
E106160	PHCC - Feral Pig Eradication	60/21	Operating Expenses			(12,669)	(12,669)
I103101	PHCC - Feral Pig Eradication Grant	60/21	Operating Revenue		12,669		0
I053005	Grants and Donations	85/21	Operating Revenue		4,159		4,159
E053105	Safety & Awareness Programs	85/21	Operating Expenses			(4,159)	0
E168326	Gazebo Sandalwood Cr	65/21	Capital Expenditure		12,511		12,511
I091150	Contributions & Reimbursements	65/21	Operating Revenue			(8,511)	4,000
E111005	Williams Hall Maintenance	65/21	Operating Expenses			(4,000)	0
				0	**86,045**	**(86,045)**	

Cr Baker declared a Financial Interest in the following Item, 8.3.3 Adoption of the 2021/2022 Budget. The nature of his interest relates to the item dealing with housing rental arrangements.

Cr Baker remained in the meeting and participated in discussion on general matters contained in the 2021/2022 Budget, but left the meeting before consideration and voting took place on Part C – General Fees and Charges for 2021/2022.

8.3.3 Adoption of the 2021/2022 Budget

File Reference	4.23.10
Statutory Ref.	*Local Government Act 1995* Section 6.2 *Local Government (Financial Management Regulations) 1996*
Author & Date	Cara Ryan & Geoff McKeown 16 July 2021
Attachments	2021-2022 Draft Budget 2021-2022 Fees & Charges

Background

The draft 2021/22 Budget has been compiled based on the principles contained in the Strategic Community Plan and Corporate Business Plan. It has also been prepared in accordance with the presentations made to Councillors at the Forum Meeting held on the 23 June 2021.

The draft 2021/22 Budget includes information required by the *Local Government Act 1995, Local Government (Financial Management) Regulations 1996* and Australian Accounting Standards. The main features include:

- The budget has been prepared by applying a 3.5% rate in the dollar increase on GRV rated properties and reducing the rate in the dollar by 9.5% for UV rated properties. The valuation for UV properties for 2021/2022 includes an average increase of 13.92%, which then reflects in the overall rate income for these properties. The minimum rates are proposed to increase from $734 to **$760** for **GRV** rated properties and $944 to **$960** for **UV** rated properties. The overall increase to the total rates revenue will be **3.19%**, which is in line with the Long Term Financial Plan and contained in the 2021-25 Corporate Business Plan.

- Fees and charges in general have been increased by **2%,** with the exception of Community Housing, where no increase has been applied. There are also other minor changes which are itemised within the attached fees and charges schedule and in line with the forward financial plans.

- There is increases proposed for kerbside rubbish collection. There were no increases imposed last financial year, and in order to ensure that these collections remain at cost recovery, slight increases are required this year. There has also been an increase in the processing costs of recycled materials. An increase of just over 2% is required for general waste collection. To meet the pickup recovery $3m^3$ bulk recycling an increase of 8% is required. The $4.5m^3$ bulk recycling pickup is to remain unchanged.

- A capital works programme totalling **$2,412,192** for investment in infrastructure, land and buildings, and plant and equipment is planned. Expenditure on road infrastructure is a major component of this and the amount of **$1,063,510** is in line with Council's strategy to increase the investment in road and associated assets. An amount of **$131,044** is included for the upgrade to the Town Hall Park which is being funded by the Federal Government under the Local Road and Community Infrastructure Programme.

- There are two capital projects that were contained in the Corporate Business Plan for this year, which will be postponed due to grants not yet released. This is for the construction of 2 x two bedroom units and fencing at Sandalwood Crt. Council funds towards these projects have been held for future anticipated approval.

- An estimated surplus of **$401,575** is anticipated to be brought forward from 30 June 2021. However, this is unaudited and may change. Any change will be addressed as part of a future budget review.

- Principal additional grant funding for the year is estimated from:
    - Roads to Recovery - $196,112
    - Road Project Grant - $293,481
    - Local Roads and Community Infrastructure Grant (Phase 2) - $181,836
    - Road Safety Grant - $116,300

Consultation
While no specific community consultation has occurred on the draft 2021/22 Budget, the Community has been involved in extensive consultation with the development of the Strategic Community Plan 2017-2032. Previous Community Surveys have also directed Council on the level of service expected to be delivered by the Shire.

Extensive internal consultation has occurred between all senior employees and through discussions with elected members at the April, May and June meetings.

Statutory Environment
Section 6.2 *of the Local Government Act 1995* requires that not later than 31 August in each financial year, or such extended time as the Minister allows, each local government is to prepare and adopt, (Absolute Majority required) in the form and manner prescribed, a budget for its Municipal Fund for the financial year ending on the next following 30 June.

Divisions 5 and 6 *of the Local Government Act 1995* refers to the setting of budgets and the raising of rates and charges. *The Local Government (Financial Management) Regulations 1996* details the form and content of the budget. The draft 2020/21 Budget as presented is considered to meet statutory requirements.

The Local Government (COVID-19 Response) Ministerial Order 2020 was gazetted on the 8 May 2020 and this has been followed by the Local Government (COVID-19 Response) Amendment Order 2021. The draft 2021/22 Budget gives consideration to the consequences of the COVID-19 pandemic and in accordance with the Ministerial Orders. Adjustments have been made to interest rates charged on the instalment option and overdue rates. The Council also adopted a COVID-19 Financial Hardship Policy in May 2020 to further support ratepayers suffering hardship.

Policy Implications
The budget is based on the principles contained in the Strategic Community Plan and the Corporate Business Plan. Further, it takes account of the COVID-19 Financial Hardship Policy.

Financial Implications
Specific financial implications are as outlined in the Detail section of this report and as itemised in the draft 2021/22 Budget attached for adoption.

Strategic Implications
This item aligns with the community's vision and aspirations as contained in the Shire of Williams Strategic Community Plan 2017 to 2032. Specifically, it relates to the following strategy(s):
CL 2.2 Maintain accountability, transparency and financial responsibility.

TRIPLE BOTTOM LINE ASSESSMENT

Economic Implications
The draft 2021/22 Budget has been developed based on sound financial management and accountability principles and is considered to deliver a sustainable economic outcome for Council and the community.

Social Implications
The draft 2021/22 Budget delivers social outcomes identified in various planning and community supporting strategies that have previously been adopted by the Council.

Environmental Implications
The draft 2021/22 Budget supports key environmental strategies and initiatives adopted by the Council.

Comment
The draft 2021/22 Budget continues to deliver on other strategies adopted by the Council and maintains a high level of service across all programs while ensuring an increased focus on road and associated infrastructure as well as on renewing all assets at sustainable levels.

Voting Requirements
Absolute Majority

Officer's Recommendation
That Council:
PART A – MUNICIPAL FUND BUDGET FOR 2021/2022

Pursuant to the provisions of section 6.2 of the *Local Government Act 1995* and Part 3 of the *Local Government (Financial Management) Regulations 1996*, the Council adopts the Municipal Fund Budget as contained in the Attachment of this Agenda and the Minutes, for the Shire of Williams for the 2020/21 financial year which includes the following:

- Statement of Comprehensive Income by Nature and Type on page (2) showing a net result for that year of **$402,848**
- Statement of Comprehensive Income by Program on page (4) showing a net result for that year of **$402,848**
- Statement of Cash Flows on page (6)
- Rate Setting Statement on page (7) showing an amount required to be raised from rates of **$1,991,319**
- Notes to and Forming Part of the Budget on pages (8 to 26)
- Capital Income and Expenditure (27)

Council Resolution
Major/Harding
That Council:
PART A – MUNICIPAL FUND BUDGET FOR 2021/2022

Pursuant to the provisions of section 6.2 of the *Local Government Act 1995* and Part 3 of the *Local Government (Financial Management) Regulations 1996*, the Council adopts the Municipal Fund Budget as contained in the Attachment of this Agenda and the Minutes, for the Shire of Williams for the 2020/21 financial year which includes the following:

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- Rate Setting Statement on page (7) showing an amount required to be raised from rates of **$1,991,319**
- Notes to and Forming Part of the Budget on pages (8 to 26)
- Capital Income and Expenditure (27)

Carried by Absolute Majority 9/0
Resolution 9/22

Officer's Recommendation
PART B – GENERAL AND MINIMUM RATES, INSTALMENT PAYMENT ARRANGEMENTS

1. Raising Rates

For the purpose of yielding the deficiency disclosed by the Municipal Fund Budget adopted at Part A above, Council pursuant to sections 6.32, 6.33, 6.34 and 6.35 of the *Local Government Act 1995* impose the following General and Minimum rates on Gross Rental and Unimproved Values.

2. General Rates*

• Residential (GRV)	**7.734 cents in the dollar**
• Commercial / Industrial (GRV)	**7.534 cents in the dollar**
• Rural/Mining (UV)	**0.609 cents in the dollar**

3. Minimum Rates

• Residential (GRV)	**$760**
• Commercial / Industrial (GRV)	**$760**
• Rural/Mining (UV)	**$960**

4. Instalments

Pursuant to section 6.45 of the *Local Government Act 1995* and regulation 64(2) of the *Local Government (Financial Management) Regulations 1996*, Council nominates the following due dates for the payment in full by instalments:

• Full payment and 1st instalment due date	**3rd September 2021**
• 2nd quarterly instalment due date	**5th November 2021**
• 3rd quarterly instalment due date	**7th January 2022**
• 4th and final quarterly instalment due date	**11th March 2022**

5. Instalment Option Charge

Pursuant to section 6.45 of the *Local Government Act 1995,* regulation 67 of the *Local Government (Financial Management) Regulations 1996* and clause 13 of the Local Government (COVID-19 Response) Ministerial Order 2020 gazetted on 8 May 2020, Council adopts an instalment administration charge where the owner has elected to pay rates (and service charges) through an instalment option of **$10.00** for each instalment after the initial instalment is paid.

a. This additional charge cannot be applied to an excluded person, as defined in the Local Government (COVID-19 Response) Ministerial Order 2020, who has been determined as suffering financial hardship as a consequence of the COVID-19 pandemic in accordance with Council Policy O1.30 COVID-19 Financial Hardship Policy.

6. Instalment Option Interest Rate

Pursuant to section 6.45 of the *Local Government Act 1995,* regulation 68 of the *Local Government (Financial Management) Regulations 1996* and clause 13 of the Local Government (COVID-19 Response) Ministerial Order 2020 gazetted on 8 May 2020, Council adopts an interest rate of **3%** where the owner has elected to pay rates and service charges through an instalment option.

a. This additional interest rate cannot be applied to an excluded person, as defined in the Local Government (COVID-19 Response) Ministerial Order 2020, who has been determined as suffering financial hardship as a consequence of the COVID-19 pandemic in accordance with Council Policy O1.30 COVID-19 Financial Hardship Policy.

7. Interest rate on Overdue Rates

Pursuant to section 6.51(1) and subject to section 6.51(4) of the *Local Government Act 1995*, regulation 70 of the *Local Government (Financial Management) Regulations 1996* and clause 14 of the Local Government (COVID-19 Response) Ministerial Order 2020 gazetted on 8 May 2020, Council adopts an interest rate of **7%** for rates (and service charges) and costs of proceedings to recover such charges that remains unpaid after becoming due and payable.

a. This interest rate cannot be applied to an excluded person, as defined in the Local Government (COVID-19 Response) Ministerial Order 2020, who has been determined as suffering financial hardship as a consequence of the COVID-19 pandemic in accordance with Council Policy O1.30 COVID-19 Financial Hardship Policy.

Council Resolution

Medlen/Price

PART B – GENERAL AND MINIMUM RATES, INSTALMENT PAYMENT ARRANGEMENTS

1. Raising Rates

For the purpose of yielding the deficiency disclosed by the Municipal Fund Budget adopted at Part A above, Council pursuant to sections 6.32, 6.33, 6.34 and 6.35 of the *Local Government Act 1995* impose the following General and Minimum rates on Gross Rental and Unimproved Values.

2. General Rates*

• Residential (GRV)	**7.734 cents in the dollar**
• Commercial / Industrial (GRV)	**7.534 cents in the dollar**
• Rural/Mining (UV)	**0.609 cents in the dollar**

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a. This interest rate cannot be applied to an excluded person, as defined in the Local Government (COVID-19 Response) Ministerial Order 2020, who has been determined as suffering financial hardship as a consequence of the COVID-19 pandemic in accordance with Council Policy O1.30 COVID-19 Financial Hardship Policy.

Carried by Absolute Majority 9/0
Resolution 10/22

Cr Baker left the Meeting at 4.37pm.

Officer's Recommendation
PART C – GENERAL FEES AND CHARGES FOR 2020/2021

Pursuant to section 6.16 of the *Local Government Act 1995*, Council adopts the Fees and Charges included in this report and forming part of the draft 2021/2022 Budget.

Council Resolution
Harding/Medlen
PART C – GENERAL FEES AND CHARGES FOR 2020/2021

Pursuant to section 6.16 of the *Local Government Act 1995*, Council adopts the Fees and Charges included in this report and forming part of the draft 2021/2022 Budget.

Carried by Absolute Majority 8/0
Resolution 11/22

Cr Baker returned to the Meeting at 4.39pm.

Officer's Recommendation

PART D – OTHER STATUTORY FEES FOR 2020/2021

1. Pursuant to section 53 of the *Cemeteries Act 1986* Council adopts the Fees and Charges for the Williams Cemetery and Marling Cemetery included in this report and forming part of the draft 2021/2022 Budget.

2. Pursuant to section 67 of the *Waste Avoidance and Resources Recovery Act 2007*, Council adopt the following charges for the removal and disposal of domestic and commercial waste:

Residential Premises (including recycling)

- 240ltr bin per weekly collection **$455.00pa**

Commercial Premises

- Privately Owned Bulk Recycling Bin collection (3.0m3) **$1,105.00pa**
- Privately Owned Bulk Recycling Bin collection (4.5m3) **$1,370.00pa**

- 240ltr bin per service Commercial General Waste (no recycling) **$337.00pa**

3. Pursuant to section 67 of the *Waste Avoidance and Resources Recovery Act 2007*, and section 6.16 of the *Local Government Act 1995* Council adopt the following charges for the deposit of domestic and commercial waste:

Transfer Station Charges (Site opens 9am to 3pm Wed, Sat & Sun)		$ GST Incl	GST Y/N	GST Code	Charge Account
General Waste					
General Household Waste	Cars, utes, trailers 1.8m x 1.2m x 0.5 (or 1m^3)	$33.00	Y	GST	I101111
General Household Waste	1 x 240L Bin	$17.00	Y	GST	I101111
Furniture and E-waste	per item	$12.00	Y	GST	I101111
Uncontaminated Garden Waste - Ute or trailer		$15.00	Y	GST	I101111
Uncontaminated Garden Waste - Truck 3 tonnes or more		$22.00	Y	GST	I101111
Vehicle Body - Car belonging to ratepayer		FREE	Y	GST	I101111
Vehicle Body - Car by non ratepayer		$410.00	Y	GST	I101111
Vehicle Body - Truck belonging to ratepayer		FREE	Y	GST	I101111
Vehicle Body - Truck by non ratepayer		$815.00	Y	GST	I101111
Tyres - Small (car etc.)	each	$12.00	Y	GST	I101111
Tyres - Small truck	each	$16.00	Y	GST	I101111
Tyres - Large truck or tractor	each	$25.00	Y	GST	I101111
Building rubble	per m^3	$36.00	Y	GST	I101111
Rural Household Pass (unlimited household waste)		$320.00	Y	GST	I101111
Scrap metal and batteries from ratepayer		FREE	Y	GST	I101111
New/Replacement Bins		$105.00	Y	GST	I101111

Kerbside Rubbish Collection		$ GST Incl	GST Y/N	GST Code	Charge Account
240lt General Waste & 240lt Recycling pickup		$455.00	N	OOS	I101105
Commercial Bulk Recycling Bin - 3.0m3		$1,105.00	N	OOS	I101107
Commercial Bulk Recycling Bin - 4.5m3		$1,370.00	N	OOS	I101107
Commercial General Waste 240lt (No Recycling)		$337.00	N	OOS	I101107

Council Resolution
Major/Panizza
PART D – OTHER STATUTORY FEES FOR 2020/2021

1. Pursuant to section 53 of the Cemeteries Act 1986 Council adopts the Fees and Charges for the Williams Cemetery and Marling Cemetery included in this report and forming part of the draft 2021/2022 Budget.

2. Pursuant to section 67 of the *Waste Avoidance and Resources Recovery Act 2007*, Council adopt the following charges for the removal and disposal of domestic and commercial waste:

Residential Premises (including recycling)

- 240ltr bin per weekly collection **$455.00pa**

Commercial Premises

- Privately Owned Bulk Recycling Bin collection (3.0m3) **$1,105.00pa**
- Privately Owned Bulk Recycling Bin collection (4.5m3) **$1,370.00pa**

- 240ltr bin per service Commercial General Waste (no recycling) **$337.00pa**

4. Pursuant to section 67 of the *Waste Avoidance and Resources Recovery Act 2007*, and section 6.16 of the *Local Government Act 1995* Council adopt the following charges for the deposit of domestic and commercial waste:

Transfer Station Charges (Site opens 9am to 3pm Wed, Sat & Sun)		$ GST Incl	GST Y/N	GST Code	Charge Account
General Waste					
General Household Waste	Cars, utes, trailers 1.8m x 1.2m x 0.5 (or 1m^3)	$33.00	Y	GST	I101111
General Household Waste	1 x 240L Bin	$17.00	Y	GST	I101111
Furniture and E-waste	per item	$12.00	Y	GST	I101111
Uncontaminated Garden Waste - Ute or trailer		$15.00	Y	GST	I101111
Uncontaminated Garden Waste - Truck 3 tonnes or more		$22.00	Y	GST	I101111
Vehicle Body - Car belonging to ratepayer		FREE	Y	GST	I101111
Vehicle Body - Car by non ratepayer		$410.00	Y	GST	I101111
Vehicle Body - Truck belonging to ratepayer		FREE	Y	GST	I101111
Vehicle Body - Truck by non ratepayer		$815.00	Y	GST	I101111
Tyres - Small (car etc.)	each	$12.00	Y	GST	I101111
Tyres - Small truck	each	$16.00	Y	GST	I101111
Tyres - Large truck or tractor	each	$25.00	Y	GST	I101111
Building rubble	per m^3	$36.00	Y	GST	I101111
Rural Household Pass (unlimited household waste)		$320.00	Y	GST	I101111
Scrap metal and batteries from ratepayer		FREE	Y	GST	I101111
New/Replacement Bins		$105.00	Y	GST	I101111

Kerbside Rubbish Collection		$ GST Incl	GST Y/N	GST Code	Charge Account
240lt General Waste & 240lt Recycling pickup		$455.00	N	OOS	I101105
Commercial Bulk Recycling Bin - 3.0m3		$1,105.00	N	OOS	I101107
Commercial Bulk Recycling Bin - 4.5m3		$1,370.00	N	OOS	I101107
Commercial General Waste 240lt (No Recycling)		$337.00	N	OOS	I101107

Carried by Absolute Majority 9/0
Resolution 12/22

Officer's Recommendation
PART E – MATERIAL VARIANCE REPORTING FOR 2021/2022

In accordance with regulation 34(5) of the *Local Government (Financial Management) Regulations 1996*, and *AASB 1031 Materiality*, the level to be used in statements of financial activity in 2021/2022 for reporting material variances shall be 5% or $5,000, whichever is the greater.

Council Resolution
Carne/Medlen
PART E – MATERIAL VARIANCE REPORTING FOR 2021/2022

In accordance with regulation 34(5) of the *Local Government (Financial Management) Regulations 1996*, and *AASB 1031 Materiality*, the level to be used in statements of financial activity in 2021/2022 for reporting material variances shall be 5% or $5,000, whichever is the greater.

Carried by Absolute Majority 9/0
Resolution 13/22

Cara Ryan left the Meeting at 4.40pm.

SHIRE OF WILLIAMS

BUDGET

FOR THE YEAR ENDED 30 JUNE 2022

LOCAL GOVERNMENT ACT 1995

TABLE OF CONTENTS

SHIRE'S VISION

Williams is an independent, growing and vibrant community, achieved by maintaining a balanced and caring approach to its people, economy and environment.

SHIRE OF WILLIAMS
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30 JUNE 2022

	NOTE	2021/22 Budget	2020/21 Actual	2020/21 Budget
		$	$	$
Revenue				
Rates	1(a)	2,028,852	1,966,778	1,966,047
Operating grants, subsidies and contributions	9(a)	602,021	754,219	445,698
Fees and charges	8	997,669	999,922	851,142
Service charges	1(c)	0	0	0
Interest earnings	12(a)	13,236	12,493	17,579
Other revenue	12(b)	55,350	69,295	59,100
		3,697,128	3,802,707	3,339,566
Expenses				
Employee costs		(1,733,928)	(1,651,598)	(1,638,795)
Materials and contracts		(830,824)	(602,805)	(666,565)
Utility charges		(202,300)	(223,364)	(201,800)
Depreciation on non-current assets	5	(1,264,609)	(1,276,233)	(1,267,984)
Interest expenses	12(d)	(30,971)	(28,031)	(28,490)
Insurance expenses		(136,416)	(124,159)	(122,976)
Other expenditure		(15,100)	(19,109)	(15,750)
		(4,214,148)	(3,925,299)	(3,942,360)
Subtotal		(517,020)	(122,592)	(602,794)
Non-operating grants, subsidies and contributions	9(b)	953,493	698,562	805,568
Profit on asset disposals	4(b)	0	17,273	0
Loss on asset disposals	4(b)	(33,625)	(2,000)	0
		919,868	713,835	805,568
Net result		**402,848**	**591,243**	**202,774**
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		**0**	**0**	**0**
Total comprehensive income		**402,848**	**591,243**	**202,774**

This statement is to be read in conjunction with the accompanying notes.

BASIS OF PREPARATION

The budget has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying regulations.

The *Local Government Act 1995* and accompanying Regulations take precedence over Australian Accounting Standards where they are inconsistent.

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost. All right-of-use assets (other than vested improvements) under zero cost concessionary leases are measured at zero cost rather than at fair value. The exception is vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from AASB 16 which would have required the Shire to measure any vested improvements at zero cost.

Accounting policies which have been adopted in the preparation of this budget have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the budget has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

THE LOCAL GOVERNMENT REPORTING ENTITY

All funds through which the Shire of Williams controls resources to carry on its functions have been included in the financial statements forming part of this budget.

In the process of reporting on the local government as a single unit, all transactions and balances between those Funds (for example, loans and transfers between Funds) have been eliminated.

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 14 to the budget.

2020/21 ACTUAL BALANCES

Balances shown in this budget as 2020/21 Actual are estimates as forecast at the time of budget preparation and are subject to final adjustments.

CHANGE IN ACCOUNTING POLICIES

On the 1 July 2021 no new accounting policies are to be adopted and no new policies are expected to impact the annual budget.

KEY TERMS AND DEFINITIONS - NATURE OR TYPE

REVENUES

RATES

All rates levied under the *Local Government Act 1995*. Includes general, differential, specified area rates, minimum rates, interim rates, back rates, ex-gratia rates, less discounts and concessions offered. Exclude administration fees, interest on instalments, interest on arrears, service charges and sewerage rates.

SERVICE CHARGES

Service charges imposed under Division 6 of Part 6 of the *Local Government Act 1995*. Regulation 54 of the *Local Government (Financial Management) Regulations 1996* identifies these as television and radio broadcasting, underground electricity and neighbourhood surveillance services.

Excludes rubbish removal charges. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

PROFIT ON ASSET DISPOSAL

Profit on the disposal of assets including gains on the disposal of long term investments. Losses are disclosed under the expenditure classifications.

REVENUES (CONTINUED)

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Refer to all amounts received as grants, subsidies and contributions that are not non-operating grants.

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Amounts received specifically for the acquisition, construction of new or the upgrading of non-current assets paid to a local government, irrespective of whether these amounts are received as capital grants, subsidies, contributions or donations.

FEES AND CHARGES

Revenue (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees. Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, other fees and charges.

INTEREST EARNINGS

Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

OTHER REVENUE / INCOME

Other revenue, which can not be classified under the above headings, includes dividends, discounts, and rebates. Reimbursements and recoveries should be separated by note to ensure the correct calculation of ratios.

EXPENSES

EMPLOYEE COSTS

All costs associated with the employment of person such as salaries, wages, allowances, benefits such as vehicle and housing, superannuation, employment expenses, removal expenses, relocation expenses, worker's compensation insurance, training costs, conferences safety expenses, medical examinations, fringe benefit tax, etc.

MATERIALS AND CONTRACTS

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses, advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc. Local governments may wish to disclose more detail such as contract services, consultancy, information technology, rental or lease expenditures.

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

Expenditures made to the respective agencies for the provision of power, gas or water. Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

INSURANCE

All insurance other than worker's compensation and health benefit insurance included as a cost of employment.

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets includes loss on disposal of long term investments.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expense raised on all classes of assets.

INTEREST EXPENSES

Interest and other costs of finance paid, including costs of finance for loan debentures, overdraft accommodation and refinancing expenses.

OTHER EXPENDITURE

Statutory fees, taxes, provision for bad debts, member's fees or State taxes. Donations and subsidies made to community groups.

SHIRE OF WILLIAMS
STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30 JUNE 2022

	NOTE	2021/22 Budget	2020/21 Actual	2020/21 Budget
Revenue	1,8,9(a),12(a),12(b)	$	$	$
Governance		1,001	20,449	501
General purpose funding		2,297,224	2,491,269	2,208,618
Law, order, public safety		37,448	42,677	30,905
Health		1,200	773	400
Education and welfare		510,806	399,328	332,801
Housing		248,780	240,583	243,611
Community amenities		211,630	200,184	187,183
Recreation and culture		51,673	50,486	44,473
Transport		103,957	118,779	111,690
Economic services		158,979	152,587	115,154
Other property and services		74,430	85,592	64,230
		3,697,128	3,802,707	3,339,566
Expenses excluding finance costs	4(a),5,12(c)(e)(f)			
Governance		(209,500)	(185,094)	(185,921)
General purpose funding		(104,351)	(89,370)	(90,051)
Law, order, public safety		(105,827)	(111,566)	(107,247)
Health		(60,204)	(52,812)	(61,302)
Education and welfare		(521,951)	(374,592)	(353,525)
Housing		(196,367)	(183,407)	(194,893)
Community amenities		(339,478)	(307,621)	(295,076)
Recreation and culture		(813,375)	(801,602)	(766,276)
Transport		(1,490,187)	(1,448,745)	(1,596,619)
Economic services		(228,641)	(169,230)	(165,564)
Other property and services		(113,296)	(173,229)	(97,396)
		(4,183,177)	(3,897,268)	(3,913,870)
Finance costs	7,6(a),12(d)			
Recreation and culture		(9,582)	(3,721)	(3,749)
Transport		(354)	(1,545)	(1,748)
Economic services		(10,233)	(11,311)	(11,412)
Other property and services		(10,802)	(11,454)	(11,581)
		(30,971)	(28,031)	(28,490)
Subtotal		(517,020)	(122,592)	(602,794)
Non-operating grants, subsidies and contributions	9(b)	953,493	698,562	805,568
Profit on disposal of assets	4(b)	0	17,273	0
(Loss) on disposal of assets	4(b)	(33,625)	(2,000)	0
		919,868	713,835	805,568
Net result		**402,848**	**591,243**	**202,774**
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		**0**	**0**	**0**
Total comprehensive income		**402,848**	**591,243**	**202,774**

This statement is to be read in conjunction with the accompanying notes.

KEY TERMS AND DEFINITIONS - REPORTING PROGRAMS

In order to discharge its responsibilities to the community, Council has developed a set of operational and financial objectives. These objectives have been established both on an overall basis, reflected by the Shire's Community Vision, and for each of its broad activities/programs.

OBJECTIVE	ACTIVITIES
GOVERNANCE	
To provide a decision making process for the efficient allocation of scarce resources.	Administration and operation of facilities and services to members of Council. Other costs that relate to the tasks of assisting elected members and ratepayers on matters which do not concern specific Council services.
GENERAL PURPOSE FUNDING	
To collect revenue to allow for the provision of services.	Rates, general purpose government grants and interest revenue.
LAW, ORDER, PUBLIC SAFETY	
To provide services to ensure a safer community.	Supervision and enforcement of local laws, fire prevention and suppression activities and animal control.
HEALTH	
To provide an operational framework for good community health.	Health inspection and advisory services, analytical services, mosquito control, collection agent for Williams St John Ambulance subscriptions and assist with providing medical services.
EDUCATION AND WELFARE	
To provide a framework that enables community needs in these areas are meet.	Provision and maintenance of premises for the Williams Community Resource Centre and Willi Wagtails Childcare Centre. Provide all administration services for both the Childcare Centre and Family Day Care Provider.
HOUSING	
To help ensure the availability of adequate housing for the community needs.	Management, administration and maintenance of Williams Community Homes, Sandalwood Court, Wandoo Cottages Jamtree Lane Units and New Street Units.
COMMUNITY AMENITIES	
Provision of amenities required by the community.	Refuse management, protection of the environment, maintenance of cemeteries and public conveniences.
RECREATION AND CULTURE	
To establish and manage efficiently all infrastructure and resources which will meet the recreational and cultural needs of the community.	Maintenance of halls, recreational facilities and reserves. Operation of Library and compilation and maintenance of local heritage register.
TRANSPORT	
To provide effective and efficient transport services to the community.	Construction and maintenance of streets, roads, bridges and and drainage. Cleaning and lighting of streets, depot maintenance and on-line agent for Department of Transport.
ECONOMIC SERVICES	
Promotion of Williams and improvement of economic wellbeing of the district and its inhabitants.	Tourism services, area promotion, implementation of building controls, provision of standpipe water, maintenance and management of Williams Stud Breeders pavilion.
OTHER PROPERTY AND SERVICES	
Efficient utilisation of Council resources, plant repairs and operations, management of Williams Town Planning Scheme.	Provision of private works to public, maintenance of Council plant, approvals and monitoring of town planning activities.

SHIRE OF WILLIAMS
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2022

	NOTE	2021/22 Budget	2020/21 Actual	2020/21 Budget
		$	$	$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		2,030,852	1,961,738	1,961,047
Operating grants, subsidies and contributions		566,120	721,086	396,828
Fees and charges		997,669	999,922	851,142
Interest received		13,236	12,493	17,579
Goods and services tax received		126,782	24,107	108,623
Other revenue		55,350	69,295	59,100
		3,790,009	3,788,641	3,394,319
Payments				
Employee costs		(1,763,928)	(1,654,504)	(1,667,552)
Materials and contracts		(525,033)	(348,567)	(434,742)
Utility charges		(202,300)	(223,364)	(201,800)
Interest expenses		(30,971)	(28,491)	(28,990)
Insurance paid		(136,416)	(124,159)	(122,976)
Goods and services tax paid		(314,063)	(232,909)	(265,541)
Other expenditure		(15,100)	(19,109)	(15,750)
		(2,987,811)	(2,631,103)	(2,737,351)
Net cash provided by (used in) operating activities	3	802,198	1,157,538	656,968
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for financial assets at fair value through profit and loss		0	(1,940)	0
Payments for financial assets at amortised cost - self supporting loans		(200,000)	0	0
Payments for purchase of property, plant & equipment	4(a)	(717,483)	(679,677)	(809,387)
Payments for construction of infrastructure	4(a)	(1,694,709)	(1,264,704)	(1,273,370)
Non-operating grants, subsidies and contributions		826,375	698,562	720,553
Proceeds from sale of plant and equipment	4(b)	136,000	67,273	52,000
Proceeds on financial assets at amortised cost - self supporting loans		307,023	15,966	15,966
Net cash provided by (used in) investing activities		(1,342,794)	(1,164,520)	(1,294,238)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	6(a)	(195,514)	(102,462)	(102,462)
Proceeds from new borrowings	6(a)	200,000	100,000	100,000
Net cash provided by (used in) financing activities		4,486	(2,462)	(2,462)
Net increase (decrease) in cash held		(536,110)	(9,444)	(639,732)
Cash at beginning of year		1,609,486	1,618,930	1,637,335
Cash and cash equivalents at the end of the year	3	**1,073,376**	**1,609,486**	**997,603**

This statement is to be read in conjunction with the accompanying notes.

SHIRE OF WILLIAMS
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30 JUNE 2022

	NOTE	2021/22 Budget	2020/21 Actual	2020/21 Budget
		$	$	$
OPERATING ACTIVITIES				
Net current assets at start of financial year - surplus/(deficit)	2(a)	401,575	386,912	392,035
		401,575	386,912	392,035
Revenue from operating activities (excluding rates)				
Governance		1,001	20,449	501
General purpose funding		305,905	560,861	278,940
Law, order, public safety		37,448	42,677	30,905
Health		1,200	773	400
Education and welfare		510,806	399,328	332,801
Housing		248,780	240,583	243,611
Community amenities		211,630	200,184	187,183
Recreation and culture		51,673	50,486	44,473
Transport		103,957	136,052	111,690
Economic services		158,979	152,587	115,154
Other property and services		74,430	85,592	64,230
		1,705,809	1,889,572	1,409,888
Expenditure from operating activities				
Governance		(209,500)	(185,094)	(185,921)
General purpose funding		(104,351)	(89,370)	(90,051)
Law, order, public safety		(105,827)	(111,566)	(107,247)
Health		(60,204)	(52,812)	(61,302)
Education and welfare		(521,951)	(374,592)	(353,525)
Housing		(196,367)	(183,407)	(194,893)
Community amenities		(339,478)	(307,621)	(295,076)
Recreation and culture		(824,927)	(805,323)	(770,025)
Transport		(1,518,286)	(1,452,290)	(1,598,367)
Economic services		(238,874)	(180,541)	(176,976)
Other property and services		(128,008)	(184,683)	(108,977)
		(4,247,773)	(3,927,299)	(3,942,360)
Non-cash amounts excluded from operating activities	2(b)	1,303,362	1,271,220	1,273,128
Amount attributable to operating activities		(837,027)	(379,596)	(867,309)
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions		953,493	698,562	805,568
Payments for property, plant and equipment	4(a)	(717,483)	(679,677)	(809,387)
Payments for construction of infrastructure	4(a)	(1,694,709)	(1,264,704)	(1,273,370)
Payments for financial assets at fair value through profit and loss		0	(1,940)	
Payments for financial assets at amortised cost - self supporting loans	6(a)	(200,000)	0	
Proceeds from disposal of assets	4(b)	136,000	67,273	52,000
Proceeds from financial assets at amortised cost - self supporting loans		307,023	15,966	15,966
Amount attributable to investing activities		(1,215,676)	(1,164,520)	(1,209,223)
FINANCING ACTIVITIES				
Repayment of borrowings	6(a)	(195,514)	(102,462)	(102,462)
Proceeds from new borrowings	6(a)	200,000	100,000	100,000
Transfers to cash backed reserves (restricted assets)	7(a)	(180,058)	(89,263)	(91,540)
Transfers from cash backed reserves (restricted assets)	7(a)	236,955	107,007	240,856
Amount attributable to financing activities		61,384	15,282	146,854
Budgeted deficiency before imposition of general rates		(1,991,319)	(1,528,833)	(1,929,678)
Estimated amount to be raised from general rates	1	1,991,319	1,930,408	1,929,678
Net current assets at end of financial year - surplus/(deficit)	2(a)	**0**	**401,575**	**0**

This statement is to be read in conjunction with the accompanying notes.

INDEX OF NOTES TO THE BUDGET

1. RATES

(a) Rating Information

RATE TYPE	Rate in	Number of properties	Rateable value	2021/22 Budgeted rate revenue	2021/22 Budgeted interim rates	2021/22 Budgeted back rates	2021/22 Budgeted total revenue	2020/21 Actual total revenue	2020/21 Budget total revenue
	$		$	$	$	$	$	$	$
Differential general rate or general rate									
Gross rental valuations									
GRV Residential	0.07734	147	1,854,082	143,395	0	0	143,395	137,536	136,522
GRV Industrial/Commercial	0.07734	23	1,034,496	80,008	0	0	80,008	77,299	77,299
Unimproved valuations									
UV Rural/Mining	0.00609	241	255,822,000	1,557,956	0	0	1,557,956	1,508,969	1,515,135
Sub-Totals		411	258,710,578	1,781,359	0	0	1,781,359	1,723,803	1,728,956
	Minimum								
Minimum payment	$								
Gross rental valuations									
GRV Residential	760	140	663,340	106,400	0	0	106,400	103,005	102,760
GRV Industrial/Commercial	760	15	59,175	11,400	0	0	11,400	10,276	13,946
Unimproved valuations									
UV Rural/Mining	960	96	8,768,193	92,160	0	0	92,160	93,324	84,016
Sub-Totals		251	9,490,708	209,960	0	0	209,960	206,605	200,722
		662	268,201,286	1,991,319	0	0	1,991,319	1,930,408	1,929,678
Total amount raised from general rates							1,991,319	1,930,408	1,929,678
Ex gratia rates							37,533	36,370	36,369
Total rates							2,028,852	1,966,778	1,966,047

All land (other than exempt land) in the Shire of Williams is rated according to its Gross Rental Value (GRV) in townsites or Unimproved Value (UV) in the remainder of the Shire of Williams.

The general rates detailed for the 2021/22 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year.

The minimum rates have been determined by Council on the basis that all ratepayers must make a reasonable contribution to the cost of local government services/facilities.

1. RATES (CONTINUED)

(b) Interest Charges and Instalments - Rates and Service Charges

The following instalment options are available to ratepayers for the payment of rates and service charges.

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		$	%	%
Option one				
Single full payment	3/09/2021	0	0.0%	7.0%
Option two				
First instalment	3/09/2021	0	3.0%	7.0%
Second instalment	5/11/2021	10	3.0%	7.0%
Third instalment	7/01/2022	10	3.0%	7.0%
Fourth instalment	11/03/2022	10	3.0%	7.0%

	2021/22 Budget revenue	2020/21 Actual revenue	2020/21 Budget revenue
	$	$	$
Instalment plan admin charge revenue	3,500	3,360	4,000
Instalment plan interest earned	4,500	4,483	4,125
Unpaid rates and service charge interest earned	4,000	4,088	5,600
	12,000	11,931	13,725

2. NET CURRENT ASSETS

	Note	2021/22 Budget 30 June 2022	2020/21 Actual 30 June 2021	2020/21 Budget 30 June 2021
		$	$	$
(a) Composition of estimated net current assets				
Current assets				
Cash and cash equivalents- unrestricted	3	383,161	739,739	382,061
Cash and cash equivalents - restricted	3	690,215	869,747	615,542
Financial assets - unrestricted		0	16,473	16,473
Receivables		101,915	190,312	67,873
Inventories		17,160	22,190	12,464
		1,192,451	1,838,461	1,094,413
Less: current liabilities				
Trade and other payables		(221,977)	(235,279)	(176,181)
Contract liabilities		0	(122,634)	0
Long term borrowings	6	(109,450)	(104,964)	(164,884)
Employee provisions		(311,041)	(341,041)	(316,517)
		(642,468)	(803,918)	(657,582)
Net current assets		549,983	1,034,543	436,831
Less: Total adjustments to net current assets	2.(c)	(549,983)	(632,968)	(436,831)
Net current assets used in the Rate Setting Statement		0	401,575	0

EXPLANATION OF DIFFERENCE IN NET CURRENT ASSETS AND SURPLUS/(DEFICIT)

Items excluded from calculation of budgeted deficiency

When calculating the budget deficiency for the purpose of Section 6.2 (2)(c) of the Local Government Act 1995 the following amounts have been excluded as provided by Local Government (Financial Management) Regulation 32 which will not fund the budgeted expenditure.

(b) Operating activities excluded from budgeted deficiency

The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Rate Setting Statement in accordance with *Financial Management Regulation 32*.

	Note	2021/22 Budget 30 June 2022	2020/21 Actual 30 June 2021	2020/21 Budget 30 June 2021
		$	$	$
Adjustments to operating activities				
Less: Profit on asset disposals	4(b)	0	(17,273)	0
Add: Loss on disposal of assets	4(b)	33,625	2,000	0
Add: Depreciation on assets	5	1,264,609	1,276,233	1,267,984
Movement in non-current employee provisions		0	5,197	
Movement in current employee provisions associated with restricted cash		5,128	5,063	5,144
Non cash amounts excluded from operating activities		1,303,362	1,271,220	1,273,128

(c) Current assets and liabilities excluded from budgeted deficiency

The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement in accordance with *Financial Management Regulation 32* to agree to the surplus/(deficit) after imposition of general rates.

	Note	2021/22 Budget 30 June 2022	2020/21 Actual 30 June 2021	2020/21 Budget 30 June 2021
Adjustments to net current assets				
Less: Cash - restricted reserves	7	(690,215)	(747,113)	(615,542)
Less: Current assets not expected to be received at end of year				
- Current portion of self supporting loans receivable		0	(16,473)	(16,473)
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings		109,450	104,964	164,884
- Movement in provisions between current and non-current provisions				4,564
- Current portion of employee benefit provisions held in reserve		30,782	25,654	25,736
Total adjustments to net current assets		(549,983)	(632,968)	(436,831)

2 (d) NET CURRENT ASSETS (CONTINUED)

SIGNIFICANT ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION
An asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Shire's operational cycle. In the case of liabilities where the Shire does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current or non-current based on the Shire's intentions to release for sale.

TRADE AND OTHER PAYABLES
Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year that are unpaid and arise when the Shire of Williams becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition.

PREPAID RATES
Prepaid rates are, until the taxable event has occurred (start of the next financial year), refundable at the request of the ratepayer. Rates received in advance are initially recognised as a financial liability. When the taxable event occurs, the financial liability is extinguished and the City recognises revenue for the prepaid rates that have not been refunded.

INVENTORIES
General
Inventories are measured at the lower of cost and net realisable value.

Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Superannuation
The Shire of Williams contributes to a number of superannuation funds on behalf of employees.

All funds to which the Shire of Williams contributes are defined contribution plans.

LAND HELD FOR RESALE
Land held for development and sale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development. Finance costs and holding charges incurred after development is completed are expensed.

Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed on to the buyer at this point.

CONTRACT ASSETS
A contract asset is the right to consideration in exchange for goods or services the entity has transferred to a customer when that right is conditioned on something other than the passage of time.

TRADE AND OTHER RECEIVABLES
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

Trade receivables are recognised at original invoice amount less any allowances for uncollectible amounts (i.e. impairment). The carrying amount of net trade receivables is equivalent to fair value as it is due for settlement within 30 days.

Trade receivables are held with the objective to collect the contractual cashflows and therefore measures them subsequently at amortised cost using the effective interest rate method.

Due to the short term nature of current receivables, their carrying amount is considered to be the same as their fair value. Non-current receivables are indexed to inflation, any difference between the face value and fair value is considered immaterial.

The Shire applies the AASB 9 simplified approach to measuring expected credit losses using a lifetime expected loss allowance for all trade receivables. To measure the expected credit losses, rates receivable are separated from other trade receivables due to the difference in payment terms and security for rates receivable.

PROVISIONS
Provisions are recognised when the Shire has a present legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

EMPLOYEE BENEFITS
Short-term employee benefits
Provision is made for the Shire's obligations for short-term employee benefits. Short term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The Shire’s obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the statement of financial position. The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

CONTRACT LIABILITIES
An entity’s obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer. Grants to acquire or construct recognisable non-financial assets to be controlled by the Shire are recognised as a liability until such time as the Shire satisfies its obligations under the agreement.

3. RECONCILIATION OF CASH

For the purposes of the Statement of Cash Flows, cash includes cash and cash equivalents, net of outstanding bank overdrafts. Estimated cash at the end of the reporting period is as follows:

	Note	2021/22 Budget	2020/21 Actual	2020/21 Budget
		$	$	$
Cash at bank and on hand		1,073,376	1,609,486	997,603
Term deposits		0	0	
Total cash and cash equivalents		1,073,376	1,609,486	997,603
Held as				
- Unrestricted cash and cash equivalents		383,161	739,739	382,061
- Restricted cash and cash equivalents		690,215	869,747	615,542
		1,073,376	1,609,486	997,603
Restrictions				
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:				
- Cash and cash equivalents		690,215	869,747	615,542
		690,215	869,747	615,542
The restricted assets are a result of the following specific purposes to which the assets may be used:				
Reserves - cash/financial asset backed	7	690,215	747,113	615,542
Contract liabilities		0	122,634	
		690,215	869,747	615,542
Reconciliation of net cash provided by operating activities to net result				
Net result		402,848	591,243	202,774
Depreciation	5	1,264,609	1,276,233	1,267,984
(Profit)/loss on sale of asset	4(b)	33,625	(15,273)	0
(Increase)/decrease in receivables		88,397	(87,830)	18,608
(Increase)/decrease in inventories		5,030	5,374	15,100
Increase/(decrease) in payables		(13,302)	22,868	(38,075)
Increase/(decrease) in contract liabilities		(122,634)	73,764	(48,870)
Increase/(decrease) in employee provisions		(30,000)	(10,279)	(40,000)
Non-operating grants, subsidies and contributions		(826,375)	(698,562)	(720,553)
Net cash from operating activities		802,198	1,157,538	656,968

SIGNIFICANT ACCOUNTING POLICES

CASH AND CASH EQUIVALENTS

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks, other short term highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts.

Bank overdrafts are shown as short term borrowings in current liabilities in Note 2 - Net Current Assets.

FINANCIAL ASSETS AT AMORTISED COST

The Shire classifies financial assets at amortised cost if both of the following criteria are met:
- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

4. FIXED ASSETS

(a) Acquisition of Assets

The following assets are budgeted to be acquired during the year.

	Reporting program								
Asset class	Education and welfare	Housing	Community amenities	Recreation and culture	Transport	Other property and services	2021/22 Budget total	2020/21 Actual total	2020/21 Budget total
	$	$	$	$	$	$	$	$	$
Property, Plant and Equipment									
Buildings - non-specialised	0	15,000	0	0	0	0	15,000	0	0
Buildings - specialised	40,000	45,000	0	54,483	0	30,000	169,483	145,396	244,887
Furniture and equipment	0	0	0	0	0	57,000	57,000	0	0
Plant and equipment	0	0	0	37,000	402,000	37,000	476,000	534,280	564,500
	40,000	60,000	0	91,483	402,000	124,000	717,483	679,677	809,387
Infrastructure									
Infrastructure - roads	0	0	0	0	1,033,509	0	1,033,509	1,165,212	1,108,205
Infrastructure - drainage	0	0	0	0	30,000	0	30,000	18,699	30,128
Infrastructure - parks and graden:	0	0	20,001	411,799	199,400	0	631,199	80,793	135,037
	0	0	20,001	411,799	1,262,910	0	1,694,709	1,264,704	1,273,370
Total acquisitions	40,000	60,000	20,001	503,282	1,664,910	124,000	2,412,192	1,944,381	2,082,757

A detailed breakdown of acquisitions on an individual asset basis can be found in the supplementary information attached to this budget document at page 27.

SIGNIFICANT ACCOUNTING POLICIES

RECOGNITION OF ASSETS

Assets for which the fair value as at the date of acquisition is under $5,000 are not recognised as an asset in accordance with *Financial Management Regulation 17A (5)* . These assets are expensed immediately.

Where multiple individual low value assets are purchased together as part of a larger asset or collectively forming a larger asset exceeding the threshold, the individual assets are recognised as one asset and capitalised.

4. FIXED ASSETS

(b) Disposals of Assets

The following assets are budgeted to be disposed of during the year.

	2021/22 Budget Net Book Value	2021/22 Budget Sale Proceeds	2021/22 Budget Profit	2021/22 Budget Loss	2020/21 Actual Net Book Value	2020/21 Actual Sale Proceeds	2020/21 Actual Profit	2020/21 Actual Loss	2020/21 Budget Net Book Value	2020/21 Budget Sale Proceeds	2020/21 Budget Profit	2020/21 Budget Loss
	$	$	$	$	$	$	$	$	$	$	$	$
By Program												
Recreation and culture	9,970	8,000	0	(1,970)	0	0	0	0		0	0	0
Transport	137,745	110,000	0	(27,745)	52,000	67,273	17,273	(2,000)	52,000	52,000	0	0
Other property and services	21,910	18,000	0	(3,910)	0	0	0	0		0	0	0
	169,625	136,000	0	(33,625)	52,000	67,273	17,273	(2,000)	52,000	52,000	0	0
By Class												
Property, Plant and Equipment												
Holden Colorado Ute - WL19	0	0		0	22,000	20,000		(2,000)	22,000	22,000	0	0
Isuzu Giga Tip Truck - WL128	0	0		0	30,000	47,273	17,273		30,000	30,000	0	0
Mazda CX5 - WL16	21,910	18,000		(3,910)	0	0	0	0	0	0	0	0
Road Grader - WL61	124,795	100,000		(24,795)	0	0	0	0	0	0	0	0
Toro Reelmaster Mower	9,970	8,000		(1,970)	0	0	0	0	0	0	0	0
4 x 2 Single Cab Hi Rise Ute - WL5826	12,950	10,000		(2,950)	0	0	0	0	0	0	0	0
	169,625	136,000	0	(33,625)	52,000	67,273	17,273	(2,000)	52,000	52,000	0	0

SIGNIFICANT ACCOUNTING POLICIES

GAINS AND LOSSES ON DISPOSAL
Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in profit or loss in the period which they arise.

5. ASSET DEPRECIATION

	2021/22 Budget	2020/21 Actual	2020/21 Budget
	$	$	$
By Program			
Law, order, public safety	5,439	4,214	6,000
Health	13,110	13,110	12,500
Education and welfare	31,491	31,490	27,500
Housing	54,504	53,782	74,868
Community amenities	7,456	5,801	4,850
Recreation and culture	248,896	263,552	231,900
Transport	765,175	759,583	769,148
Economic services	16,353	3,353	3,400
Other property and services	122,185	141,348	137,818
	1,264,609	1,276,233	1,267,984
By Class			
Buildings - non-specialised	69,680	69,687	56,000
Buildings - specialised	148,050	147,330	174,000
Furniture and equipment	3,179	3,178	8,000
Plant and equipment	123,800	141,738	167,000
Infrastructure - roads	440,860	435,336	429,984
Infrastructure - footpaths	21,200	21,153	20,000
Infrastructure - drainage	181,040	181,002	190,000
Infrastructure - bridges	116,900	116,917	119,000
Infrastructure - parks and gradens	159,900	159,892	104,000
	1,264,609	1,276,233	1,267,984

SIGNIFICANT ACCOUNTING POLICIES

DEPRECIATION
The depreciable amount of all fixed assets including buildings but excluding freehold land, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful life of the improvements.

The assets residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Major depreciation periods used for each class of depreciable asset are:

Buildings	30-50 years
Furniture and equipment	4-10 years
Plant & Equipment	5-15 years
Sealed roads and streets	
- formation	not depreciated
- pavement	50 years
- bituminous seals	20 years
- asphalt surfaces	25 years
Gravel Roads	
-formation	not depreciated
-pavement	50 years
Formed roads (unsealed)	
-formation	not depreciated
-pavement	50 years
Footpaths	
-slab	20 years
Sewerage piping	100 years
Water supply piping and drainage systems	75 years

AMORTISATION
The depreciable amount of all intangible assets with a finite use life, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held for use.

The assets residual value of intangible assets is considered to be zero and useful live and amortisation method are reviewed at t end of each financial year.

Amortisation is included within Depreciation on non-current assets in the Statement of Comprehensive Income.

6. INFORMATION ON BORROWINGS

(a) Borrowing repayments

Movement in borrowings and interest between the beginning and the end of the current financial year.

Purpose	Loan Number	Institution	Interest Rate	Budget Principal 1 July 2021	2021/22 Budget New Loans	2021/22 Budget Principal Repayments	Budget Principal outstanding 30 June 2022	2021/22 Budget Interest Repayments	Actual Principal 1 July 2020	2020/21 Actual New Loans	2020/21 Actual Principal Repayments	Actual Principal outstanding 30 June 2021	2020/21 Actual Interest Repayments	Budget Principal 1 July 2020	2020/21 Budget New Loans	2020/21 Budget Principal Repayments	Budget Principal outstanding 30 June 2021	2020/21 Budget Interest Repayments
				$	$	$	$	$	$	$	$	$	$	$	$	$	$	$
Recreation and culture																		
Mens Shed	71	WATC	0.72%	100,000	0	(19,715)	80,285	(681)	0	100,000	0	100,000	(205)	0	100,000	0	100,000	0
Transport																		
Grader	67	WATC	3.42%	20,719	0	(20,719)	0	(354)	61,117	0	(40,398)	20,719	(1,545)	61,117	0	(40,398)	20,719	(1,748)
Other property and services																		
Industrial Land	65	WATC	6.37%	172,733	0	(12,818)	159,915	(10,802)	184,772	0	(12,039)	172,733	(11,454)	184,772	0	(12,039)	172,733	(11,581)
Industrial Shed	66	WATC	4.17%	128,210	0	(12,856)	115,354	(5,214)	140,546	0	(12,336)	128,210	(5,634)	140,546	0	(12,336)	128,210	(5,733)
Industrial Shed	70	WATC	3.02%	171,737	0	(22,384)	149,353	(5,019)	193,460	0	(21,723)	171,737	(5,678)	193,460	0	(21,723)	171,737	(5,679)
				593,399	0	(88,491)	504,908	(22,070)	579,895	100,000	(86,496)	593,399	(24,515)	579,895	100,000	(86,496)	593,399	(24,741)
Self Supporting Loans																		
Recreation and culture																		
Williams Bowling Club	69	WATC	3.15%	107,023	0	(107,023)	0	(8,901)	122,989	0	(15,966)	107,023	(3,517)	122,989	0	(15,966)	107,023	(3,749)
Williams Bowling Club	72	WATC	2.00%	0	200,000	0	200,000	0	0	0	0	0	0	0	0	0	0	0
				107,023	200,000	(107,023)	200,000	(8,901)	122,989	0	(15,966)	107,023	(3,517)	122,989	0	(15,966)	107,023	(3,749)
				700,422	200,000	(195,514)	704,908	(30,971)	702,884	100,000	(102,462)	700,422	(28,031)	702,884	100,000	(102,462)	700,422	(28,490)

All borrowing repayments, other than self supporting loans, will be financed by general purpose revenue.
The self supporting loan(s) repayment will be fully reimbursed.

6. INFORMATION ON BORROWINGS

(b) New borrowings - 2021/22

Particulars/Purpose	Institution	Loan type	Term (years)	Interest rate	Amount borrowed budget	Total interest & charges	Amount used budget	Balance unspent
				%	$	$	$	$
Williams Bowling Club	WATC	Debenture	10	2.0%	200,000	29,092	0	200,000
					200,000	29,092	0	200,000

The new borrowing is for the installation of a new synthetic bowling green. This will be funded by the Williams Bowling club as a self supporting loan.

(c) Unspent borrowings

The Shire had no unspent borrowing funds as at 30th June 2021 nor is it expected to have unspent borrowing funds as at 30th June 2022.

(d) Credit Facilities

	2021/22 Budget	2020/21 Actual	2020/21 Budget
	$	$	$
Undrawn borrowing facilities credit standby arrangements			
Bank overdraft limit	200,000	200,000	200,000
Bank overdraft at balance date	0	0	0
Credit card limit	15,000	15,000	15,000
Credit card balance at balance date	0	3,989	0
Total amount of credit unused	215,000	218,989	215,000
Loan facilities			
Loan facilities in use at balance date	704,908	700,422	700,422

SIGNIFICANT ACCOUNTING POLICIES

BORROWING COSTS
Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset until such time as the asset is substantially ready for its intended use or sale.

7. CASH BACKED RESERVES

(a) Cash Backed Reserves - Movement

	2021/22 Budget Opening Balance	2021/22 Budget Transfer to	2021/22 Budget Transfer (from)	2021/22 Budget Closing Balance	2020/21 Actual Opening Balance	2020/21 Actual Transfer to	2020/21 Actual Transfer (from)	2020/21 Actual Closing Balance	2020/21 Budget Opening Balance	2020/21 Budget Transfer to	2020/21 Budget Transfer (from)	2020/21 Budget Closing Balance
	$	$	$	$	$	$	$	$	$	$	$	$
(a) Reserves cash backed - Leave reserve	25,654	5,128	0	30,782	20,591	5,063	0	25,654	179,117	41,254	(109,108)	111,263
(b) Reserves cash backed - Plant Replacement	156,451	44,782	(60,840)	140,393	179,117	40,949	(63,615)	156,451	291,382	22,040	(90,000)	223,422
(c) Reserves cash backed - Building	282,393	46,412	(65,000)	263,805	291,381	21,012	(30,000)	282,393	122,825	10,860	(41,748)	91,937
(d) Reserves cash backed - Recreation	119,927	10,600	(41,115)	89,412	122,825	10,494	(13,392)	119,927	8,783	61	0	8,844
(e) Reserves cash backed - Art Acquistion	8,819	544	(5,000)	4,363	8,784	35	0	8,819	105,128	10,736	0	115,864
(f) Reserves cash backed - Joint Venture Housing	115,502	10,578	(25,000)	101,080	105,127	10,375	0	115,502	20,592	5,144	0	25,736
(g) Reserves cash backed - Refuse Site	24,294	121	0	24,415	24,197	97	0	24,294	24,196	169	0	24,365
(h) Reserves cash backed - Community Chest	14,073	1,892	0	15,965	12,835	1,238	0	14,073	12,835	1,276	0	14,111
(i) Reserves cash backed - Childcare	0	60,000	(40,000)	20,000	0			0				0
	747,113	180,058	(236,955)	690,215	764,857	89,263	(107,007)	747,113	764,858	91,540	(240,856)	615,542

(b) Cash Backed Reserves - Purposes

In accordance with Council resolutions in relation to each reserve account, the purpose for which the reserves are set aside are as follows:

Reserve name	Anticipated date of use	Purpose of the reserve
(a) Reserves cash backed - Leave reserve	Ongoing	to be used to fund annual and long service leave requirements.
(b) Reserves cash backed - Plant Replacement	2021/2022	to be used to fund purchase of plant items.
(c) Reserves cash backed - Building	2021/2022	to be used for construction, refurbishments, acquisition of buildings and acquisition of land.
(d) Reserves cash backed - Recreation	2021/2022	to be used to finance capital improvements of existing recreation facilities and to fund acquisition of new recreation facilitie
(e) Reserves cash backed - Art Acquistion	2021/2022	to be used for the purchase of art pieces for the Williams Art Collection.
(f) Reserves cash backed - Joint Venture Housing	2021/2022	to be used to finance refurbishment and construction of joint venture housing.
(g) Reserves cash backed - Refuse Site	Ongoing	to be used for the re-development of waste facilities.
(h) Reserves cash backed - Community Chest	Ongoing	to be used to support community initiatives and projects.
(i) Reserves cash backed - Childcare	2021/2022	to be used to support childcare services.

8. FEES & CHARGES REVENUE

	2021/22 Budget	2020/21 Actual	2020/21 Budget
	$	$	$
Governance	0	0	0
General purpose funding	5,000	5,754	5,000
Law, order, public safety	2,800	3,057	2,500
Health	1,200	773	400
Education and welfare	382,668	354,453	270,751
Housing	191,040	182,443	186,650
Community amenities	209,930	194,600	184,383
Recreation and culture	37,774	37,681	35,274
Transport	18,050	27,081	16,050
Economic services	104,977	151,165	114,904
Other property and services	44,230	42,915	35,230
	997,669	999,922	851,142

9. GRANT REVENUE

	2021/22 Budget	2020/21 Actual	2020/21 Budget
By Program:	$	$	$
(a) Operating grants, subsidies and contributions			
Governance	0	20,449	0
General purpose funding	249,136	503,791	218,992
Law, order, public safety	31,348	35,179	27,205
Education and welfare	126,138	44,000	61,000
Housing	56,240	56,240	55,961
Community amenities	0	1,192	1,100
Recreation and culture	0	3,768	0
Transport	85,907	89,600	81,440
	602,021	754,219	445,698
(b) Non-operating grants, subsidies and contributions			
Governance	0	1,940	0
Law, order, public safety	0	41,962	20,000
Housing	0	9,111	0
Recreation and culture	77,272	29,200	74,200
Transport	866,221	616,349	711,368
	953,493	698,562	805,568
Total grants, subsidies and contributions	1,555,514	1,452,781	1,251,266

10. REVENUE RECOGNITION

SIGNIFICANT ACCOUNTING POLICIES

Recognition of revenue is dependant on the source of revenue and the associated terms and conditions associated with each source of revenue and recognised as follows:

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/ Refunds/ Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Revenue recognition
Rates	General rates	Over time	Payment dates adopted by Council during the year	None	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Ex-gratia rates	Payment as negotiated with CBH, instead of rates	Over time	Payment upon receipt of invoice	None	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants, subsidies or contributions for the construction of non-financial assets	Construction or acquisition of recognisable non-financial assets to be controlled by the local government	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants with no contractual commitments	General appropriations and contributions with no specific contractual commitments	No obligations	Not applicable	Not applicable	Cash received	On receipt of funds	Not applicable	When assets are controlled
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	Set by State legislation or limited by legislation to the cost of provision	Based on timing of issue of the associated rights	No refunds	On payment and issue of the licence, registration or approval
Pool inspections	Compliance safety check	Single point in time	Equal proportion based on an equal annually fee	None	Set by State legislation	Apportioned equally across the inspection cycle	No refunds	After inspection complete based on a 4 year cycle
Other inspections	Regulatory Food, Health and Safety	Single point in time	Full payment prior to inspection	None	Set by State legislation or limited by legislation to the cost of provision	Applied fully on timing of inspection	Not applicable	Revenue recognised after inspection event occurs
Waste management collections	Kerbside collection service	Over time	Payment on an annual basis in advance	None	Adopted by council annually	Apportioned equally across the collection period	Not applicable	Output method based on regular weekly and fortnightly period as proportionate to collection service
Waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	Adopted by council annually	Based on timing of entry to facility	Not applicable	On entry to facility
Property hire and entry	Use of halls and facilities	Single point in time	In full in advance	Refund if event cancelled within 7 days	Adopted by council annually	Based on timing of entry to facility	Returns limited to repayment of transaction price	On entry or at conclusion of hire
Memberships	Gym and pool membership	Over time	Payment in full in advance	Refund for unused portion on application	Adopted by council annually	Apportioned equally across the access period	Returns limited to repayment of transaction price	Output method Over 12 months matched to access right
Fees and charges for other goods and services	Cemetery services, library fees, reinstatements and private works	Single point in time	Payment in full in advance	None	Adopted by council annually	Applied fully based on timing of provision	Not applicable	Output method based on provision of service or completion of works
Commissions	Commissions on licencing	Over time	Payment in full on sale	None	Set by mutual agreement with the customer	On receipt of funds	Not applicable	When assets are controlled
Reimbursements	Insurance claims	Single point in time	Payment in arrears for claimable event	None	Set by mutual agreement with the customer	When claim is agreed	Not applicable	When claim is agreed

11. ELECTED MEMBERS REMUNERATION

	2021/22 Budget	2020/21 Actual	2020/21 Budget
	$	$	$
Cr Logie			
President's allowance	4,698	4,606	4,606
Meeting attendance fees	3,850	3,843	3,800
Travel and accommodation expenses	20	0	100
	8,568	8,449	8,506
Cr Major			
Deputy President's allowance			
Meeting attendance fees	1,900	1,906	1,900
Travel and accommodation expenses	150	144	250
	2,050	2,050	2,150
Cr Baker			
Meeting attendance fees	1,800	1,381	1,400
Travel and accommodation expenses	20	0	50
	1,820	1,381	1,450
Cr Carne			
Meeting attendance fees	1,800	1,823	1,800
Travel and accommodation expenses	300	315	350
	2,100	2,138	2,150
Cr Harding			
Meeting attendance fees	1,800	1,830	1,800
Travel and accommodation expenses	300	315	350
	2,100	2,145	2,150
Cr Medlen			
Meeting attendance fees	1,800	1,388	1,350
Travel and accommodation expenses	300	296	400
	2,100	1,684	1,750
Cr Panizza			
Meeting attendance fees	1,800	1,830	1,800
Travel and accommodation expenses	850	837	900
	2,650	2,667	2,700
Cr Price			
Meeting attendance fees	1,800	1,747	1,750
Travel and accommodation expenses	20	0	50
	1,820	1,747	1,800
Cr Watt			
Meeting attendance fees	1,800	1,457	1,400
Travel and accommodation expenses	20	0	50
	1,820	1,457	1,450
Total Elected Member Remuneration	25,028	23,718	24,106
President's allowance	4,698	4,606	4,606
Deputy President's allowance	0	0	0
Meeting attendance fees	18,350	17,205	17,000
Travel and accommodation expenses	1,980	1,907	2,500
	25,028	23,718	24,106

12. OTHER INFORMATION

	2021/22 Budget	2020/21 Actual	2020/21 Budget
	$	$	$
The net result includes as revenues			
(a) Interest earnings			
Investments			
- Reserve funds	3,736	3,077	5,354
- Other funds	1,000	845	2,500
Other interest revenue (refer note 1b)	8,500	8,571	9,725
	13,236	12,493	17,579
(b) Other revenue			
Reimbursements and recoveries	27,850	36,089	26,600
Other	27,500	33,206	32,500
	55,350	69,295	59,100
The net result includes as expenses			
(c) Auditors remuneration			
Audit services	18,000	17,800	18,000
	18,000	17,800	18,000
(d) Interest expenses (finance costs)			
Borrowings (refer Note 6(a))	30,971	28,031	28,490
	30,971	28,031	28,490
(e) Write offs			
Fees and charges	500	916	0
	500	916	0

13. INTERESTS IN JOINT ARRANGEMENTS

The Shire has a joint venture agreement with the Department of Communities for the provision of housing at Sandalwood Crt and Wandoo Cottages both located on Growse Street, Williams. For accounting purposes this joint arrangement constitutes a joint operation. The assets are land and 8 x 2 bedroom units. The ownership of the assets is determined by an agreement which includes the percentage of each parties equitable interest. The assets are included in the Land and Buildings as follows;

	2021/22 Budget	2020/21 Actual
	$	$
Non-current assets		
Land and Buildings		
Wandoo Court (2 x 2 bedroom units) @ 28.34%	122,651	122,651
Less: accumulated depreciation	(3,230)	(1,615)
	119,421	121,036
Sandalwood Court (6 x 2 bedroom units) @ 16.10%	171,747	171,747
Less: accumulated depreciation	(5,478)	(2,739)
	166,269	169,008
Total Assets	285,690	290,044

SIGNIFICANT ACCOUNTING POLICIES

INTERESTS IN JOINT ARRANGEMENTS

Joint arrangements represent the contractual sharing of control between parties in a business venture where unanimous decisions about relevant activities are required.

Separate joint venture entities providing joint venturers with an interest to net assets are classified as a joint venture and accounted for using the equity method.

Joint venture operations represent arrangements whereby joint operators maintain direct interests in each asset and exposure to each liability of the arrangement. The Shire of Williams's interests in the assets liabilities revenue and expenses of joint operations are included in the respective line items of the financial statements.

14. TRUST FUNDS

Funds held at balance date which are required by legislation to be credited to the trust fund and which are not included in the financial statements are as follows:

Detail	Balance 30 June 2021	Estimated amounts received	Estimated amounts paid	Estimated balance 30 June 2022
	$	$	$	$
Public Open Space Contribution	20,000	0	(20,000)	0
	20,000	0	(20,000)	0

15. SIGNIFICANT ACCOUNTING POLICIES - OTHER INFORMATION

GOODS AND SERVICES TAX (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

CRITICAL ACCOUNTING ESTIMATES

The preparation of a budget in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses.

The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

ROUNDING OFF FIGURES

All figures shown in this statement are rounded to the nearest dollar.

COMPARATIVE FIGURES

Where required, comparative figures have been adjusted to conform with changes in presentation for the current financial year.

BUDGET COMPARATIVE FIGURES

Unless otherwise stated, the budget comparative figures shown in the budget relate to the original budget estimate for the relevant item of disclosure.

SUPPLEMENTARY INFORMATION - ACQUISTION OF ASSETS

		Financing			
	Expenditure	Grants and Contributions	Sale Proceeds / Borrowings	Reserves	General Revenue
Land and Buildings					
Sandalwood Crt Refurbishment	25,000	-	-	25,000	-
Single Person Unit - Carport	20,000	-	-	20,000	-
Building Refurbishments	15,000	-	-	15,000	-
Mens Shed	54,483	40,000	-	-	14,483
Archive Room	30,000	-	-	30,000	-
Childcare - (Foyer, Kitchen,Office)	40,000	-	-	40,000	-
	184,483	**40,000**	**-**	**130,000**	**14,483**
FURNITURE AND EQUIPMENT					
Office Printer	7,000	-	-		7,000
Office Server Replacement	50,000	-	-	-	50,000
	57,000	**-**	**-**	**-**	**57,000**
Plant and Equipment					
Mazda CX5 - WL16	37,000	-	18,000	-	19,000
Road Grader - WL61	375,000	-	100,000	60,840	214,160
Toro Reelmaster Mower	37,000	-	8,000	-	29,000
4 x 2 Single Cab Hi Rise Ute - WL5826	27,000	-	10,000	-	17,000
	476,000	**-**	**136,000**	**60,840**	**279,160**
Infrastructure - Roads & Drainage					
Project Grant - Congelin Narrogin Rd	158,526	105,682	-	-	52,844
Project Grant - Quindanning Darkan Rd	281,700	187,899	-	-	93,801
RTR - York Williams Rd	103,298	103,298	-	-	-
RTR - Clayton Rd	92,814	92,814	-	-	-
Council - Brooking Street	124,500	-	-	-	124,500
LRCI - Rosselloty Street	140,000	140,000	-	-	-
Council - Narrakine Rd	15,900	-	-	-	15,900
Council - Pig Gully Rd	21,265	-	-	-	21,265
Council - Townsite Drainage	30,000	-	-	-	30,000
Council - Road Upgrades	95,506	-	-	-	95,506
	1,063,510	**629,693**	**-**	**-**	**433,816**
Infrastructure - Parks and Gardens					
Carpark - Lions Park	134,400	116,300	-	-	18,100
Town Hall Park (Phase 1)	101,044	84,929	-	16,115	-
Town Hall Park (Phase 2)	30,000	30,000	-	-	-
Eagle Sculpture (Final Payment)	20,455	12,272	-	5,000	3,183
Cemetery Improvements - Marling	5,000	-	-	-	5,000
Cemetery Gazebo - Williams	15,000	10,000	-	5,000	-
Townscape Brooking Street (Phase 1)	18,463	18,463	-	-	-
Entry Statements (Phase 2)	11,836	11,836	-	-	-
Playground Recreation Centre	20,000	-	-	20,000	-
Depot Fuel Facility	65,000	-	-	-	65,000
Synthetic Bowling Green	210,000	-	-	-	210,000
	631,199	**283,800**	**-**	**46,115**	**301,284**
Total	**2,412,193**	**953,493**	**136,000**	**236,955**	**1,085,743**

SHIRE OF WILLIAMS
FEES and CHARGES 2021/22

Transfer Station Charges (Site opens 9am to 3pm Wed, Sat & Sun)		$ GST Incl	GST Y/N	GST Code	Charge Account
General Waste					
General Household Waste	Cars, utes, trailers 1.8m x 1.2m x 0.5 (or 1 m^3)	$33.00	Y	GST	I101111
General Household Waste	1 x 240L Bin	$17.00	Y	GST	I101111
Furniture and E-waste	per item	$12.00	Y	GST	I101111
Uncontaminated Garden Waste - Ute or trailer		$15.00	Y	GST	I101111
Uncontaminated Garden Waste - Truck 3 tonnes or more		$22.00	Y	GST	I101111
Vehicle Body - Car belonging to ratepayer		FREE	Y	GST	I101111
Vehicle Body - Car by non ratepayer		$410.00	Y	GST	I101111
Vehicle Body - Truck belonging to ratepayer		FREE	Y	GST	I101111
Vehicle Body - Truck by non ratepayer		$815.00	Y	GST	I101111
Tyres - Small (car etc.)	each	$12.00	Y	GST	I101111
Tyres - Small truck	each	$16.00	Y	GST	I101111
Tyres - Large truck or tractor	each	$25.00	Y	GST	I101111
Building rubble	per m^3	$36.00	Y	GST	I101111
Rural Household Pass (unlimited household waste)		$320.00	Y	GST	I101111
Scrap metal and batteries from ratepayer		FREE	Y	GST	I101111
New/Replacement Bins		$105.00	Y	GST	I101111

Kerbside Rubbish Collection		$ GST Incl	GST Y/N	GST Code	Charge Account
240lt General Waste & 240lt Recycling pickup		$455.00	N	OOS	I101105
Commercial Bulk Recycling Bin - 3.0m3		$1,105.00	N	OOS	I101107
Commercial Bulk Recycling Bin - 4.5m3		$1,370.00	N	OOS	I101107
Commercial General Waste 240lt (No Recycling)		$337.00	N	OOS	I101107

Private Works		$ GST Incl	GST Y/N	GST Code	Charge Account
Charges are for normal working hours (Monday – Friday 7am – 4pm) *Outside normal working hours will incur overtime rates on the labour component.*					
Plant (Including Operator) cost per hour					
Truck (6 wheel)		$157.50	Y	GST	I141005
Truck (6 wheel) + pig trailer		$170.50	Y	GST	I141005
Prime Mover/Tipper		$170.50	Y	GST	I141005
Isuzu Tri-tipper		$97.00	Y	GST	I141005
Case Loader		$157.50	Y	GST	I141005
Volvo EC210 Excavator		$192.00	Y	GST	I141005
Cat 12M Grader		$186.50	Y	GST	I141005
JCB Backhoe		$157.50	Y	GST	I141005
Vibromax Roller		$144.00	Y	GST	I141005
Multi-tyred Roller		$125.50	Y	GST	I141005
Skid Steer		$101.00	Y	GST	I141005
Road Broom		$59.50	Y	GST	I141005
Labour or Operator (Normal Hours)		$73.00	Y	GST	I141005
** Large jobs where economies of scale are reached will be quoted on a daily rate.*					

SHIRE OF WILLIAMS
FEES and CHARGES 2021/22

Equipment Hire		$ GST Incl	GST Y/N	GST Code	Charge Account
Equipment (No Operator)					
Wacker Packer	per day	$71.00	Y	GST	I141005
Concrete Mixer	per day	$71.00	Y	GST	I141005
Jack Hammer	per day	$71.00	Y	GST	I141005
Post Hole Digger	per day	$71.00	Y	GST	I141005
PA System (Private hire)	per day	$26.50	Y	GST	I141005
PA System (Local Clubs & School)	per day	FREE	Y	GST	I141005
SAM Trailer Bond - (private use only)	***Bond ($50)***	$50.00	Y	GST	I141005
Popcorn Machine	***Bond ($100)***	$50.00	Y	GST	I141005
SAM Trailer is free to other Shires or Police if used for road safety messages					

Materials		$ GST Incl	GST Y/N	GST Code	Charge Account
Materials (2nds if available are half price) (1 load = $8m^3$)					
Gravel	per m^3, vehicle charges extra	$6.00	Y	GST	I141010
Aggregate	per m^3, vehicle charges extra	$75.00	Y	GST	I141010
Premix	per m^3, vehicle charges extra	$361.50	Y	GST	I141010
Grader Blades	each	$12.50	Y	GST	I144020
Woodchips / trailer or ute load (If available)	per ute/trailer	$24.50	Y	GST	I141010
Standpipe water	Swipe Card	$20.00	Y	GST	I135100
Standpipe water	per kilolitre (=1,000 litres)	$6.50	N	FRE	I135100
Water delivered (properties within the Shire)	per load (approx. 9,000 litres)	$305.50	Y	GST	I141005
* Large material quantitiies where economies of scale are reached will be quoted at a bulk rate.					

Cemetery		$ GST Incl	GST Y/N	GST Code	Charge Account
On application for an order for burial the following fees shall be paid in advance:					
For interment in a grave 1.8 metres deep		$656.50	Y	GST	I105043
Interment of ashes in grave		$252.50	Y	GST	I105043
For 'Grant of Right of Burial' (Plot or Niche)		$94.00	Y	GST	I105043
Transfer of 'Grants of Exclusive Right of Burial'		$52.00	N	OOS	I105043
Reopening of ordinary grave		$492.50	Y	GST	I105043
(Additional charges if applicable as provided in clause 36 Local Law)					
Permit to erect a headstone / monument or kerbing		$52.00	N	OOS	I105043
Funeral Directors - Annual License		$94.00	N	OOS	I105043
Funeral Directors - Single Funeral Permit		$52.00	N	OOS	I105043
Brick Niche Wall - Single Compartment		$56.50	Y	GST	I105043
Brick Niche Wall - Double Compartment		$92.00	Y	GST	I105043
Granite Niche Wall - Single Compartment		$255.00	Y	GST	I105043
Granite Niche Wall - Double Compartment		$510.00	Y	GST	I105043
Charges are for normal working hours (Monday to Friday). Additional charges may apply to interment if conducted outside normal working hours.					

Pet Control		$ GST Incl	GST Y/N	GST Code	Charge Account
Dog Registration		As per Dog Act	N	OOS	I052150
Cat Registration		As per Cat Act	N	OOS	I052152
Seizure and impounding of a dog/cat		$48.00	N	OOS	I052151
Maintenance of a dog/cat in a pound	per day or part thereof	$16.50	N	OOS	I052151

SHIRE OF WILLIAMS
FEES and CHARGES 2021/22

Administration		$ GST Incl	GST Y/N	GST Code	Charge Account
Photocopies - 1 side A4 & A3	per page	$0.50	Y	GST	I135115
Photocopies - 2 side A4 & A3	per page	$0.50	Y	GST	I135115
Facsimile- Transmission	per page	$1.50	Y	GST	I135115
Facsimile- Receivals	per page	$1.00	Y	GST	I135115
Rate Enquiry (including orders and requisitions)		$69.50	N	OOS	I031030
Electoral Roll - Printed		$52.00	N	OOS	I043020
Electoral Roll - Email		$19.50	N	OOS	I043020
Rate Book - Printed		$63.50	N	OOS	I043020
Rate Book - Emailed		$19.50	N	OOS	I043020
Rate Notice Reprint	per notice	$5.50	N	OOS	I043020
Council minutes - Printed		$16.00	N	OOS	I043020
Shire of Williams Shopping Bag		$1.50	Y	GST	I032010
History Book		$16.00	Y	GST	I115070

Childcare Centre		$ GST Incl	GST Y/N	GST Code	Charge Account
Full Day (8:00am-5:30pm or part thereof)		$105.00	N	FRE	I061020
Half Day (morning 8:00-12:30pm or afternoon 1:00-5:30pm or part thereof)		$62.00	N	FRE	I061020
Hourly fee		$25.00	N	FRE	I061020
Late Fee - per minute		$2.50	N	FRE	I061020

Family Day Care		$ GST Incl	GST Y/N	GST Code	Charge Account
Family Day Care - Admin Levy (per child per hour)		$1.35	N	FRE	I060105
Family Day Care - Educator Annual Membership (per service pro-rata 1 July to 30 June)		$200.00	N	FRE	I060110
Family Day Care - Establishment Fee (per service)		$50.00	N	FRE	I060115

Swimming Pool		$ GST Incl	GST Y/N	GST Code	Charge Account
Daily - Child Entry	5 to 17 years - children under 5 free	$3.00	Y	GST	I112010
Daily - Adult Entry		$5.00	Y	GST	I112010
Spectator Entry		$2.00	Y	GST	I112010
Daily - Family Entry		$12.50	Y	GST	I112010
Season - Child Pass	5 to 17 years - children under 5 free	$66.50	Y	GST	I112010
Season - Adult Pass		$112.50	Y	GST	I112010
Season - Family Pass		$255.00	Y	GST	I112010
School Carnivals - Williams Primary School Only		Free Entry	Y	GST	I112010
Coffee Machine Hire to Football Club	per season	$640.50	Y	GST	I112012

Live Local Love Local - Merchandise		$ GST Incl	GST Y/N	GST Code	Charge Account
Coffee Cup	*each*	$18.00	Y	GST	I132030
Coffee Cup Deal	*for 2 (two)*	$30.00	Y	GST	I132030
Zircon Drink Bottle	*each*	$25.00	Y	GST	I132030
Zircon Drink Bottle Deal	*for 2 (two)*	$40.00	Y	GST	I132030
Bottle Buddy	*each*	$5.00	Y	GST	I132030

SHIRE OF WILLIAMS
FEES and CHARGES 2021/22

Housing		$ GST Incl	GST Y/N	GST Code	Charge Account
Address	**Occupant**				
8 Fry St	*Works Supervisor*	$135.50	N	INP	I121063
Recreation Reserve	*Gardener*	$115.00	N	INP	I113020
18 Richardson St	*Plant Operator*	$135.00	N	INP	I121063
6 Richardson St	*Private*	$390.00	N	INP	I092190
6 Munthoola Rd	*Private*	$195.00	N	INP	I092190

Housing		$ GST Incl	GST Y/N	GST Code	Charge Account
Sandalwood Court - Minimum	*Applicable to concession holders only*	$134.00	N	INP	I091XXX
Sandalwood Court - Maximum		$177.00	N	INP	I091XXX
Wandoo Cottages - Minimum	*Applicable to concession holders only*	$134.00	N	INP	I091XXX
Wandoo Cottages - Maximum		$177.00	N	INP	I091XXX
Community Homes - Minimum	*Applicable to concession holders only*	$91.00	N	INP	I092XXX
Community Homes - Maximum		$104.50	N	INP	I092XXX
Unit 17 and 19 New St Units		$255.00	N	INP	I092XXX
Jamtree Lane	*Subject to NRAS requirements and as amended 1 February*	$147.60	N	INP	I092XXX

Hall		$ GST Incl	GST Y/N	GST Code	Charge Account
Main Hall					
Function/Passing Shows		$454.50	Y	GST	I111005
Local Community Function		$214.50	Y	GST	I111005
Meeting		$144.50	Y	GST	I111005
Rehearsals/Setup		$29.50	Y	GST	I111005
Indoor Sports / Instructional Classes	season (6 month period) - 2 per week	$312.00	Y	GST	I111005
Indoor Sports / Instructional Classes	monthly - 2 per week	$101.00	Y	GST	I111005
Indoor Sports / Instructional Classes	single hire	$37.00	Y	GST	I111005
RSL Hall					
Function - Private/Business		$203.00	Y	GST	I111005
Function - Local Community Organisations		$144.50	Y	GST	I111005
Meeting - Private/Business		$108.50	Y	GST	I111005
Meeting - Local Community Organisations		$47.00	Y	GST	I111005
Rehearsals/Setup		$29.50	Y	GST	I111005
Indoor Sports / Instructional Classes	season (6 month period) - 2 per week	$312.00	Y	GST	I111005
Indoor Sports / Instructional Classes	monthly - 2 per week	$101.00	Y	GST	I111005
Indoor Sports / Instructional Classes	single hire	$37.00	Y	GST	I111005
Kitchen					
Major (Full use of equipment)		$104.00	Y	GST	I111005
Minor (Crockery, cutlery, microwave, urns and fridge)		$29.00	Y	GST	I111005
Extra Cleaning of RSL Halls/Main Hall		$73.00	Y	GST	I111005
Other Hire					
Chairs	each per day	$2.50	Y	GST	I111015
Trestles (wooden ones only)	each per day	$10.00	Y	GST	I111015
Crockery*	each per day	$0.30	Y	GST	I111015
Cutlery*	each per day	$0.10	Y	GST	I111015
Urn	per day	$16.00	Y	GST	I111015

SHIRE OF WILLIAMS
FEES and CHARGES 2021/22

Pavilion - LOCAL Sporting Clubs/Community Organisations		$ GST Incl	GST Y/N	GST Code	Charge Account
LOCAL Sporting Clubs/Community Organisations					
Meeting		$47.00	Y	GST	I113010
Function		$202.00	Y	GST	I113010
Kitchen	*Major (Meals preparation)*	$104.00	Y	GST	I113010
Kitchen & BBQ	*Minor (Re-heating only)*	$29.00	Y	GST	I113010
Outside Bar (including toilets, BBQ)		$59.50	Y	GST	I113010

Pavilion - Private Hire		$ GST Incl	GST Y/N	GST Code	Charge Account
Private Hire					
Meeting		$144.50	Y	GST	I113010
Function		$414.50	Y	GST	I113010
Kitchen	*Major (Meals preparation)*	$104.00	Y	GST	I113010
Kitchen & BBQ	*Minor (Re-heating only)*	$29.00	Y	GST	I113010
Outside Bar (including toilets, BBQ)		$87.50	Y	GST	I113010
Williams Football Club Season (no charge for club functions)		$1,268.50	Y	GST	I113010
Extra Cleaning of Halls/Pavilion	per hour or part thereof	$73.00	Y	GST	I113010

Recreation Ground		$ GST Incl	GST Y/N	GST Code	Charge Account
All annual club fees include all club use of facilities, i.e. windups, presentations etc.					
Single Use of Tennis Court	(check availability against Club fixtures/Diary)	$15.00	Y	GST	I113015
Bowling Club		$539.50	Y	GST	I113015
Campdraft		$539.50	Y	GST	I113015
Cricket Club		$539.50	Y	GST	I113015
Football Club		$1,364.00	Y	GST	I113015
Gateway Expo		$539.50	Y	GST	I113015
Hockey Club		$539.50	Y	GST	I113015
Netball Club		$270.50	Y	GST	I113015
Basket Ball Club		$156.50	Y	GST	I113015
Tennis Club		$539.50	Y	GST	I113015
Trotting Club (per meeting)		$156.50	Y	GST	I113015
Oval / Cricket pitch hire, per use (includes toilets)		$156.50	Y	GST	I113015
Oval / Cricket pitch hire with Change rooms per day or p/t		$214.50	Y	GST	I113015
Changerooms		$130.00	Y	GST	I113015
(Split billing to Pavilion & Reserve. No charge for Stud Breeders.)					
Golf Club Mowing	per hour	$52.50	Y	GST	I113015

Resource Centre		$ GST Incl	GST Y/N	GST Code	Charge Account
Williams CRC	per week	$250.00	Y	GST	I062020

Arts & Craft Centre		$ GST Incl	GST Y/N	GST Code	Charge Account
Bushbrothers Op Shop	Per annum	$508.00	Y	GST	I115075
Williams Arts and Craft Centre	Per annum	$237.50	Y	GST	I115075
Playgroup	Per annum	$237.50	Y	GST	I115075

SHIRE OF WILLIAMS
FEES and CHARGES 2021/22

Health Local Laws		$ GST Incl	GST Y/N	GST Code	Charge Account
Lodging Houses		$322.50	N	OOS	I073010
Itinerant Vendors	mobile street sales	$273.00	N	OOS	I071005
Annual Caravan Park Licence		$208.50	N	OOS	I113007
Annual Food Vendors Licence - trading in a Public Place	1 visit per week	$300.00	N	OOS	I113007
Annual Food Vendors Licence - trading in a Public Place	2 visits per week	$500.00	N	OOS	I113007
Annual Food Vendors Licence - trading in a Public Place	3 or mover visits per week	$800.00	N	OOS	I113007
Occasional Food Vendor Licence	Daily permit	$25.00	N	OOS	I113007
Cattery		$273.00	N	OOS	I073010
Offensive Trade		$273.00	N	OOS	I073010

Building		$ GST Incl	GST Y/N	GST Code	Charge Account
Building Application - Class 1 & 10 (Certified)	(minimum fee $110)	0.19% Cost of Construction	N	OOS	I133005
Building Application - Class 1 & 10 (Uncertified)	(minimum fee $110)	0.32% Cost of Construction	N	OOS	I133005
Building Application - Class 2 to 9 (Certified)	(minimum fee $110)	0.09% Cost of Construction	N	OOS	I133005
Building Application - Class 2 to 9 (Uncertified)	(minimum fee $110)	0.32% Cost of Construction	N	OOS	I133005
Building Permit (BSL fee) - (Work value under $45,000 of less)		$61.65	N	OOS	L01255
Building Permit (BSL fee) - (Work value over $45,000)		0.137% of Work Value	N	OOS	L01255
Demolition Application (per storey)	Demolition Application (per storey)	$110.00	N	OOS	I133005
Demolition Permit (BSL fee) (Work value $45,000 of less)		$61.65	N	OOS	L01255
Demolition Permit (BSL fee) (Work value over $45,000)		0.137% of Work Value	N	OOS	L01255
All fees are in line with fees prescribed under the *WA Building Regulations 2012* .					
Any fees that are not listed above are as per *WA Building Regulations 2012.*					
BCITF - For buildings over $20,000		0.20% Cost of Construction	N	OOS	L01250
Septic Tank Application & Inspection		$236.00	N	OOS	I133006
Kerb/Footpath Bond		$604.00	N	OOS	TRUST

Planning and Development		$ GST Incl	GST Y/N	GST Code	Charge Account
Development Applications (excluding Extractive Industry)					
(a) Not more than $50,000		$147.00	N	OOS	I147010
(b) More than $50,000 but less than $500,000		0.32%	N	OOS	I147010
(c) More than $500,000 but less than $2.5m		$1,700 + 0.257% for every $1 in excess of	N	OOS	I147010
(d) More than $2.5m but less than $5m		$7,161 + 0.206% for every $1 in excess of	N	OOS	I147010
(e) More than $5m but less than $21.5m		$12,633 + 0.123% for every $1 in excess of	N	OOS	I147010
(f) More than $21.5m		$34,196.00			

SHIRE OF WILLIAMS
FEES and CHARGES 2021/22

Planning and Development		$ GST Incl	GST Y/N	GST Code	Charge Account
Development Applications for Extractive Industry					
Development application - new		$739.00	N	OOS	I147010
Development application - commenced or carried out		$1,478.00	N	OOS	I147010
Subdivision/Strata Clearance Fees					
(a) Not more than 5 lots	per lot	$73.00	N	OOS	I147010
(b) More than 5 lots but less than 195 lots	per lot over 5	$35.00	N	OOS	I147010
(c) More than 195 lots		$7,393.00	N	OOS	I147010
Home Occupation Licence					
Initial Application		$222.00	N	OOS	I147010
Initial Application where home occupation has commenced		$444.00	N	OOS	I147010
Annual Renewal		$73.00	N	OOS	I147010
All fees are in line with fees prescribed under the *WA Planning Development Regulations 2009.*					
Any fees that are not listed above are as per *WA Planning and Development Regulations 2009.*					
Town Planning Scheme Amendments					
Payment of an initial $3000.00 fee for all scheme amendment requests prior to referral of a report to Council.					
All fees to be based on the maximum rate of $88.00 per hour to be charged for 'Shire Planner' for all planning assessment work completed by the Shire of Williams planning consultant and any meetings/ discussions by the Chief Executive Officer.					
The Planning consultant is to keep records of all costs associated with the processing of a scheme amendment (including time spent by administrative officers) and co-ordinate the issue of invoices once the initial $3000.00 is utilised					

9.0 Elected Members' Motions of which Notice has been given

Nil

10.0 New Business of an Urgent Nature introduced by Decision of Meeting

10.1 Elected Members

Nil

10.2 Officers

Nil

11.0 Application for Leave of Absence

Cr Harding requested Leave of Absence for the Ordinary Meeting of Council to be held on 18 August 2021.

Council Resolution
Watt/Medlen
That Council endorse the Leave of Absence request from Cr Harding for the Ordinary Meeting of Council to be held on 18 August 2021.

Carried 9/0
Resolution 14/22

12.0 Closure of Meeting

There being no further business for discussion the President declared the Meeting closed at 5.20pm.